

American Electric Power  
 2010 Net Periodic Postretirement Benefit Cost - Non-UMWA Benefits  
 Reflects Medicare Part D Subsidy

Medical and Life Insurance Benefits

Code	Location	APBO	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations			Net Amortization	Postretirement Benefit Cost
								NTO	PSC	(G)/L		
185	AEP Energy Services, Inc.	2,464,969	291,014	1,938,868	4,850	134,933	(159,442)	(8,229)	0	16,249	\$8,021	(\$11,637)
143	AEP Pro Serv, Inc.	0	0	0	0	0	0	(1,607)	0	0	(1,607)	(1,607)
103	AEP Service Corporation	496,746,898	14,322,160	390,725,595	16,754,174	29,373,217	(32,131,078)	1,341,222	0	3,274,596	4,615,819	18,612,132
211	AEP Texas Central Co - Distribution	93,931,568	5,040,803	73,883,638	2,162,972	5,429,370	(6,075,775)	2,273,738	0	619,205	2,892,943	4,409,510
147	AEP Texas Central Co - Generation	17,406,380	2,082,521	13,691,315	2,704	950,222	(1,125,897)	886,264	0	114,744	1,001,008	828,037
179	AEP Texas Central Co - Nuclear	92,277	0	72,582	2,961	5,524	(5,969)	1,708	0	608	2,317	4,833
169	AEP Texas Central Co - Transmission	11,566,323	637,138	9,097,709	264,152	667,953	(748,144)	307,845	0	76,246	384,091	568,051
119	AEP Texas North Co - Distribution	35,321,868	1,860,382	27,783,078	859,053	2,045,304	(2,284,724)	879,122	0	232,845	1,111,967	1,731,600
166	AEP Texas North Co - Generation	11,677,058	1,224,973	9,184,809	119,510	649,194	(755,307)	512,901	0	76,976	589,877	603,274
192	AEP Texas North Co - Transmission	5,127,296	340,846	4,032,971	104,229	293,685	(331,649)	134,578	0	33,800	168,378	234,643
140	Appalachian Power Co - Distribution	173,518,710	12,046,446	136,484,398	3,055,507	9,896,982	(11,223,710)	2,362,780	0	1,143,850	3,506,630	5,235,409
215	Appalachian Power Co - Generation	141,363,586	6,610,333	111,192,181	2,861,463	8,176,067	(9,143,820)	1,380,594	0	931,880	2,312,474	4,206,183
150	Appalachian Power Co - Transmission	23,563,428	950,221	18,534,256	485,031	1,367,641	(1,524,153)	291,302	0	155,332	446,634	775,154
104	Cardinal Operating Company	33,356,778	1,403,990	26,237,400	662,856	1,932,997	(2,157,616)	209,505	0	219,891	429,396	867,633
999	Cedar Coal Co.	2,051,108	285,914	1,613,338	0	110,794	(643,094)	63,079	0	13,521	76,600	54,723
998	Central Ohio Coal Co.	2,925,029	428,182	2,300,736	0	157,417	(189,200)	145,004	0	19,282	164,286	132,503
220	Columbus Southern Power Co - Distribution	104,489,081	7,382,213	82,187,847	1,694,825	5,947,667	(6,758,667)	1,570,320	0	688,801	2,259,121	3,142,946
144	Columbus Southern Power Co - Generation	50,509,164	2,644,477	39,728,931	943,549	2,908,661	(3,267,084)	659,443	0	332,961	992,404	1,577,529
130	Columbus Southern Power Co - Transmission	9,942,242	770,006	7,820,257	123,333	561,797	(643,094)	154,962	0	65,540	220,502	262,538
290	Conesville Coal Preparation Company	1,527,773	39,210	1,201,699	40,396	89,832	(98,821)	3,182	0	10,071	13,254	44,662
270	Cook Coal Terminal	1,432,288	79,179	1,126,593	25,239	82,273	(92,645)	9,800	0	9,442	19,242	34,110
171	CSW Energy, Inc.	1,960,226	33,867	1,541,853	135,246	120,564	(126,793)	11,273	0	12,922	24,195	153,212
293	Elmwood	4,949,743	11,719	3,893,313	390,150	309,365	(320,164)	0	53,773	32,629	86,402	465,752
240	Houston Pipeline (HPL)	9,604,335	57,398	7,554,470	0	555,411	(621,237)	0	266,117	63,313	329,429	263,603
170	Indiana Michigan Power Co - Distribution	87,430,524	6,818,728	68,770,120	1,624,310	4,970,285	(5,655,268)	1,262,913	0	576,349	1,839,262	2,778,589
132	Indiana Michigan Power Co - Generation	52,794,484	2,528,190	41,526,492	1,194,137	3,059,056	(3,414,905)	316,983	0	348,026	665,009	1,503,297
190	Indiana Michigan Power Co - Nuclear	80,814,045	2,306,225	63,565,804	3,214,908	4,807,665	(5,227,295)	660,473	0	532,733	1,193,206	3,988,485
120	Indiana Michigan Power Co - Transmission	18,833,464	908,518	14,813,814	406,274	1,089,930	(1,218,205)	229,369	0	124,152	353,521	631,520
110	Kentucky Power Co - Distribution	31,037,026	1,719,567	24,412,755	593,536	1,785,417	(2,007,568)	316,828	0	204,599	521,427	892,812
117	Kentucky Power Co - Generation	18,104,419	696,554	14,240,370	335,500	1,049,600	(1,171,048)	143,443	0	119,346	262,789	476,841
180	Kentucky Power Co - Transmission	4,295,687	41,355	3,378,853	126,766	255,316	(277,858)	28,200	0	28,318	56,517	160,741
230	Kingsport Power Co - Distribution	6,717,813	455,284	5,284,022	125,467	383,896	(434,528)	109,038	0	44,284	153,322	228,157
260	Kingsport Power Co - Transmission	1,336,586	31,302	1,051,317	24,719	78,061	(86,454)	16,157	0	8,811	24,968	41,293
292	Memco	12,207,223	19,435	9,601,820	981,258	764,341	(789,600)	0	114,546	80,471	195,017	1,151,016
250	Ohio Power Co - Distribution	126,473,733	9,056,730	99,480,288	2,208,160	7,204,685	(8,180,700)	2,197,462	0	833,725	3,031,188	4,263,334
181	Ohio Power Co - Generation	117,308,720	6,383,956	92,271,375	2,068,272	6,741,377	(7,587,880)	917,000	0	773,309	1,690,309	2,912,079
160	Ohio Power Co - Transmission	26,262,318	1,278,356	20,657,119	517,886	1,516,705	(1,698,725)	392,253	0	173,123	565,377	901,243
994	Price River Coal Co.	11,908	4,111	9,366	0	574	(770)	(1,065)	0	78	(986)	(1,183)
167	Public Service Co of Oklahoma - Distribution	72,284,840	4,317,910	56,856,997	1,752,902	4,170,746	(4,675,600)	1,938,075	0	476,508	2,414,583	3,662,631
198	Public Service Co of Oklahoma - Generation	33,431,165	1,569,450	26,295,911	953,984	1,949,459	(2,162,428)	681,539	0	220,381	901,920	1,642,935
114	Public Service Co of Oklahoma - Transmission	7,780,341	395,724	6,119,773	157,946	449,108	(503,256)	185,629	0	51,289	236,918	340,716
997	Southern Ohio Coal - Martinka	1,596,035	197,569	1,255,391	0	86,925	(103,236)	52,410	0	10,521	62,931	46,620
996	Southern Ohio Coal - Meigs	4,945,391	546,957	3,889,890	5,986	271,551	(319,883)	133,871	0	32,600	166,471	124,126
159	Southwestern Electric Power Co - Distribution	45,477,865	2,272,892	35,771,468	1,155,124	2,639,726	(2,941,645)	958,425	0	299,794	1,258,219	2,111,425
168	Southwestern Electric Power Co - Generation	45,877,739	1,979,201	36,085,996	1,169,975	2,672,172	(2,967,510)	864,461	0	302,430	1,166,891	2,041,529
161	Southwestern Electric Power Co - Texas - Distribution	22,896,842	1,031,404	18,009,941	520,500	1,328,716	(1,481,036)	467,371	0	150,938	618,309	986,489
194	Southwestern Electric Power Co - Transmission	7,481,185	413,758	5,884,466	164,233	431,606	(483,905)	170,522	0	49,317	219,838	331,771
280	Water Transportation (Lakin)	23,678,941	863,839	18,625,115	759,669	1,392,729	(1,531,625)	156,975	0	156,094	313,069	933,842
210	Wheeling Power Co - Distribution	8,939,495	666,392	7,031,528	153,707	508,359	(578,233)	154,247	0	58,930	213,177	297,010
200	Wheeling Power Co - Transmission	470,009	65,939	369,695	0	25,376	(30,402)	21,059	0	3,098	24,157	19,132
995	Windsor Coal Co.	1,159,381	175,756	911,933	0	62,222	(74,992)	48,129	0	7,643	55,771	43,001
	Total	\$2,095,175,306	\$105,288,094	\$1,647,999,456	\$50,907,419	\$121,462,478	(\$135,522,218)	\$25,610,556	\$434,435	\$13,811,568	\$39,856,563	\$76,704,242

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								NTO	PSC	(G)/L		
185	AEP Energy Services, Inc.	2,313,591	307,000	1,877,655	5,023	125,709	(153,553)	(4,360)	0	13,219	\$8,858	(\$13,963)
143	AEP Pro Serv, Inc.	0	0	0	0	0	0	(852)	0	0	(852)	(852)
103	AEP Service Corporation	528,476,648	15,108,890	428,898,944	17,352,954	31,225,677	(35,074,992)	710,740	0	3,019,503	3,730,243	17,233,882
211	AEP Texas Central Co - Distribution	96,471,384	5,317,699	78,293,856	2,240,275	5,573,250	(6,402,805)	1,204,898	0	551,199	1,756,096	3,166,815
147	AEP Texas Central Co - Generation	16,275,793	2,196,916	13,209,043	2,801	881,393	(1,080,224)	469,648	0	92,993	562,642	366,611
179	AEP Texas Central Co - Nuclear	100,745	0	81,762	3,066	6,020	(6,686)	905	0	576	1,481	3,881
169	AEP Texas Central Co - Transmission	11,859,860	672,137	9,625,177	273,592	684,525	(787,139)	163,133	0	67,762	230,895	401,874
119	AEP Texas North Co - Distribution	36,361,373	1,962,575	29,510,016	889,755	2,104,455	(2,413,304)	465,864	0	207,754	673,618	1,254,524
166	AEP Texas North Co - Generation	11,219,902	1,292,262	9,105,803	123,781	621,008	(744,665)	271,796	0	64,106	335,902	336,026
192	AEP Texas North Co - Transmission	5,183,785	359,569	4,207,035	107,954	296,643	(344,048)	71,315	0	29,618	100,934	161,483
140	Appalachian Power Co - Distribution	174,405,903	12,708,169	141,543,638	3,164,708	9,935,882	(11,575,319)	1,252,083	0	996,485	2,248,568	3,773,840
215	Appalachian Power Co - Generation	145,772,697	6,973,445	118,305,617	2,963,729	8,427,348	(9,674,933)	731,603	0	832,887	1,564,490	3,280,634
150	Appalachian Power Co - Transmission	24,462,743	1,002,418	19,853,374	502,366	1,419,314	(1,623,592)	154,366	0	139,770	294,137	592,225
104	Cardinal Operating Company	34,544,264	1,481,113	28,035,295	686,546	2,001,040	(2,292,703)	111,021	0	197,372	308,393	703,276
999	Cedar Coal Co.	1,875,903	301,619	1,522,438	0	100,185	(124,504)	33,427	0	10,718	44,145	18,826
998	Central Ohio Coal Co.	2,654,156	451,702	2,154,050	0	141,036	(176,156)	76,840	0	15,165	92,005	56,885
220	Columbus Southern Power Co - Distribution	104,738,217	7,787,726	85,003,019	1,755,396	5,954,056	(6,951,475)	832,143	0	598,432	1,430,575	2,188,553
144	Columbus Southern Power Co - Generation	51,710,711	2,789,740	41,967,170	977,271	2,976,156	(3,432,040)	349,452	0	295,454	644,906	1,166,293
130	Columbus Southern Power Co - Transmission	9,856,387	812,303	7,999,206	127,741	555,866	(654,168)	82,117	0	56,315	138,433	167,872
290	Conesville Coal Preparation Company	1,618,564	41,364	1,313,588	41,840	95,120	(107,424)	1,686	0	9,248	10,934	40,470
270	Cook Coal Terminal	1,460,450	83,528	1,185,266	26,141	83,834	(96,930)	5,193	0	8,344	13,538	26,584
171	CSW Energy, Inc.	2,181,801	35,728	1,770,697	140,079	133,643	(144,806)	5,974	0	12,466	18,440	147,356
293	Elmwood	5,636,515	12,362	4,574,460	404,093	349,984	(374,995)	0	53,773	32,205	85,978	465,960
240	Houston Pipeline (HPL)	10,100,970	60,551	8,197,705	0	584,126	(670,401)	0	266,117	57,713	323,829	237,554
170	Indiana Michigan Power Co - Distribution	87,197,399	7,193,287	70,767,313	1,682,361	4,949,439	(5,787,291)	669,242	0	498,211	1,167,453	2,011,963
132	Indiana Michigan Power Co - Generation	54,512,682	2,667,066	44,241,182	1,236,815	3,157,217	(3,618,006)	167,976	0	311,464	479,439	1,255,464
190	Indiana Michigan Power Co - Nuclear	86,517,720	2,432,908	70,215,702	3,329,807	5,141,499	(5,742,181)	349,997	0	494,327	844,325	3,573,450
120	Indiana Michigan Power Co - Transmission	19,418,742	958,424	15,759,784	420,794	1,123,292	(1,288,822)	121,547	0	110,951	232,498	487,762
110	Kentucky Power Co - Distribution	31,692,673	1,814,024	25,721,012	614,749	1,821,976	(2,103,443)	167,893	0	181,079	348,973	682,256
117	Kentucky Power Co - Generation	18,790,558	734,817	15,249,965	347,491	1,088,997	(1,247,129)	76,013	0	107,362	183,375	372,733
180	Kentucky Power Co - Transmission	4,635,713	43,626	3,762,234	131,297	275,234	(307,672)	14,944	0	26,487	41,430	140,289
230	Kingsport Power Co - Distribution	6,771,148	480,293	5,495,301	129,951	386,535	(449,401)	57,781	0	38,688	96,469	163,554
260	Kingsport Power Co - Transmission	1,407,871	33,021	1,142,594	25,602	82,197	(93,440)	8,562	0	8,044	16,606	30,965
292	Memco	13,930,841	20,502	11,305,936	1,016,328	866,305	(924,590)	0	114,546	79,595	194,141	1,152,184
250	Ohio Power Co - Distribution	126,816,334	9,554,225	102,921,088	2,287,078	7,214,932	(8,416,799)	1,164,478	0	724,577	1,889,055	2,974,266
181	Ohio Power Co - Generation	119,720,326	6,734,633	97,162,139	2,142,191	6,875,522	(7,945,837)	485,936	0	684,034	1,169,970	2,241,845
160	Ohio Power Co - Transmission	27,015,242	1,348,578	21,924,921	536,395	1,559,442	(1,793,001)	207,863	0	154,354	362,217	665,052
994	Price River Coal Co.	8,371	4,337	6,794	0	362	(556)	(564)	0	48	(517)	(711)
197	Public Service Co of Oklahoma - Distribution	73,881,823	4,555,097	59,960,711	1,815,549	4,260,228	(4,903,536)	1,027,023	0	422,131	1,449,154	2,621,394
198	Public Service Co of Oklahoma - Generation	34,760,674	1,655,661	28,210,927	988,078	2,026,081	(2,307,066)	361,161	0	198,609	559,769	1,266,863
114	Public Service Co of Oklahoma - Transmission	7,990,699	417,461	6,485,060	163,590	461,015	(530,343)	98,369	0	45,656	144,024	238,287
997	Southern Ohio Coal - Martinka	1,485,305	208,422	1,205,438	0	80,193	(98,580)	27,773	0	8,486	36,260	17,873
996	Southern Ohio Coal - Meigs	4,675,652	577,001	3,794,647	6,200	255,062	(310,323)	70,941	0	26,715	97,655	48,595
159	Southwestern Electric Power Co - Distribution	46,993,936	2,397,744	38,139,149	1,196,407	2,726,482	(3,118,987)	507,888	0	268,504	776,392	1,580,295
168	Southwestern Electric Power Co - Generation	47,734,504	2,087,920	38,740,176	1,211,789	2,779,178	(3,168,139)	458,095	0	272,736	730,830	1,553,659
161	Southwestern Electric Power Co - Texas - Distribution	23,711,651	1,088,060	19,243,806	539,103	1,375,433	(1,573,742)	247,669	0	135,479	383,148	723,942
194	Southwestern Electric Power Co - Transmission	7,662,347	436,486	6,218,577	170,102	441,804	(508,550)	90,363	0	43,780	134,142	237,499
280	Water Transportation (Lakin)	24,964,070	911,291	20,260,239	786,819	1,467,481	(1,656,865)	83,184	0	142,635	225,819	823,254
210	Wheeling Power Co - Distribution	8,934,236	702,998	7,250,811	159,200	507,328	(592,965)	81,738	0	51,047	132,785	206,348
200	Wheeling Power Co - Transmission	429,427	69,561	348,513	0	22,920	(28,501)	11,160	0	2,454	13,613	8,032
995	Windsor Coal Co.	1,045,810	185,411	848,754	0	55,360	(69,410)	25,504	0	5,975	31,480	17,430
	Total	\$2,161,988,119	\$111,071,672	\$1,754,617,586	\$52,726,808	\$125,277,786	(\$143,491,139)	\$13,571,528	\$434,435	\$12,352,730	\$26,358,693	\$60,872,148

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								NTO	PSC	(G)/L		
185	AEP Energy Services, Inc.	2,137,237	319,395	1,771,802	5,192	115,137	(144,199)	0	0	10,548	\$10,548	(\$13,322)
143	AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
103	AEP Service Corporation	561,861,989	15,718,894	465,792,058	17,937,783	33,178,396	(37,908,659)	0	0	2,773,028	2,773,028	15,980,548
211	AEP Texas Central Co - Distribution	98,954,979	5,532,395	82,035,169	2,315,777	5,715,542	(6,676,463)	0	0	488,385	488,385	1,843,241
147	AEP Texas Central Co - Generation	14,962,533	2,285,614	12,404,165	2,895	802,705	(1,009,518)	0	0	73,846	73,846	(130,071)
179	AEP Texas Central Co - Nuclear	109,813	0	91,037	3,170	6,553	(7,409)	0	0	542	542	2,856
169	AEP Texas Central Co - Transmission	12,144,355	699,274	10,067,854	282,813	700,785	(819,376)	0	0	59,938	59,938	224,160
119	AEP Texas North Co - Distribution	37,388,319	2,041,811	30,995,480	919,742	2,163,492	(2,522,579)	0	0	184,527	184,527	745,182
166	AEP Texas North Co - Generation	10,671,745	1,344,436	8,847,037	127,952	587,971	(720,019)	0	0	52,670	52,670	48,574
192	AEP Texas North Co - Transmission	5,228,233	374,086	4,334,284	111,592	299,018	(352,747)	0	0	25,804	25,804	83,666
140	Appalachian Power Co - Distribution	174,779,838	13,221,246	144,895,120	3,271,365	9,949,118	(11,792,343)	0	0	862,613	862,613	2,290,753
215	Appalachian Power Co - Generation	150,171,268	7,254,990	124,494,245	3,063,613	8,680,212	(10,132,010)	0	0	741,159	741,159	2,352,973
150	Appalachian Power Co - Transmission	25,378,649	1,042,889	21,039,282	519,297	1,472,262	(1,712,290)	0	0	125,254	125,254	404,522
104	Cardinal Operating Company	35,746,079	1,540,911	29,634,039	709,684	2,070,378	(2,411,777)	0	0	176,422	176,422	544,707
999	Cedar Coal Co.	1,674,451	313,797	1,388,145	0	88,154	(112,975)	0	0	8,264	8,264	(16,557)
998	Central Ohio Coal Co.	2,343,487	469,939	1,942,786	0	122,498	(158,114)	0	0	11,566	11,566	(24,051)
220	Columbus Southern Power Co - Distribution	104,649,117	8,102,146	86,755,695	1,814,557	5,943,351	(7,060,644)	0	0	516,488	516,488	1,213,752
144	Columbus Southern Power Co - Generation	52,867,991	2,902,373	43,828,361	1,010,207	3,041,972	(3,566,987)	0	0	260,926	260,926	746,117
130	Columbus Southern Power Co - Transmission	9,726,778	845,099	8,063,645	132,046	547,663	(656,263)	0	0	48,006	48,006	71,453
290	Conesville Coal Preparation Company	1,713,908	43,034	1,420,855	43,250	100,684	(115,637)	0	0	8,459	8,459	36,756
270	Cook Coal Terminal	1,486,722	86,901	1,232,515	27,022	85,314	(100,309)	0	0	7,338	7,338	19,365
171	CSW Energy, Inc.	2,419,360	37,170	2,005,686	144,800	147,652	(163,233)	0	0	11,941	11,941	141,160
293	Elmwood	6,376,994	12,862	5,286,625	417,712	393,703	(430,254)	0	53,773	31,473	85,246	466,407
240	Houston Pipeline (HPL)	10,623,029	62,995	8,806,651	0	614,336	(716,733)	0	266,117	52,429	318,546	216,149
170	Indiana Michigan Power Co - Distribution	86,627,342	7,483,707	71,815,372	1,739,060	4,911,380	(5,844,721)	0	0	427,543	427,543	1,233,263
132	Indiana Michigan Power Co - Generation	56,232,456	2,774,746	46,617,553	1,278,498	3,256,303	(3,793,987)	0	0	277,531	277,531	1,018,345
190	Indiana Michigan Power Co - Nuclear	92,541,816	2,531,134	76,718,560	3,442,028	5,494,574	(6,243,768)	0	0	456,733	456,733	3,149,567
120	Indiana Michigan Power Co - Transmission	20,001,868	997,119	16,581,850	434,975	1,156,830	(1,349,520)	0	0	98,718	98,718	341,003
110	Kentucky Power Co - Distribution	32,311,528	1,887,263	26,786,744	635,467	1,856,980	(2,180,049)	0	0	159,471	159,471	471,869
117	Kentucky Power Co - Generation	19,489,654	764,484	16,157,217	359,202	1,129,376	(1,314,961)	0	0	96,190	96,190	269,806
180	Kentucky Power Co - Transmission	4,997,816	45,388	4,143,265	135,722	296,441	(337,201)	0	0	24,666	24,666	119,628
230	Kingsport Power Co - Distribution	6,806,604	499,685	5,642,778	134,330	388,293	(459,240)	0	0	33,593	33,593	96,976
260	Kingsport Power Co - Transmission	1,482,436	34,354	1,228,962	26,465	86,534	(100,020)	0	0	7,316	7,316	20,295
292	Memco	15,789,892	21,330	13,090,058	1,050,580	976,082	(1,065,339)	0	114,546	77,930	192,476	1,153,798
250	Ohio Power Co - Distribution	126,750,975	9,939,965	105,078,468	2,364,157	7,204,607	(8,551,850)	0	0	625,570	625,570	1,642,485
181	Ohio Power Co - Generation	21,988,935	7,006,535	101,130,666	2,214,387	7,003,525	(8,230,557)	0	0	602,067	602,067	1,589,422
160	Ohio Power Co - Transmission	27,759,032	1,403,025	23,012,656	554,472	1,602,075	(1,872,894)	0	0	137,003	137,003	420,657
994	Price River Coal Co.	4,398	4,512	3,646	0	126	(297)	0	0	22	22	(149)
167	Public Service Co of Oklahoma - Distribution	75,393,483	4,739,004	62,502,334	1,876,736	4,346,199	(5,086,776)	0	0	372,099	372,099	1,508,259
198	Public Service Co of Oklahoma - Generation	36,114,363	1,722,507	29,939,351	1,021,379	2,104,613	(2,436,625)	0	0	178,240	178,240	867,606
114	Public Service Co of Oklahoma - Transmission	8,196,830	434,316	6,795,295	169,104	472,808	(553,038)	0	0	40,455	40,455	129,329
997	Southern Ohio Coal - Martinka	1,357,035	216,837	1,125,002	0	72,514	(91,559)	0	0	6,698	6,698	(12,347)
996	Southern Ohio Coal - Meigs	4,359,704	600,297	3,614,261	6,409	236,086	(294,148)	0	0	21,517	21,517	(30,136)
159	Southwestern Electric Power Co - Distribution	48,512,853	2,494,550	40,217,887	1,236,729	2,814,151	(3,273,148)	0	0	239,432	239,432	1,017,164
168	Southwestern Electric Power Co - Generation	49,630,912	2,172,217	41,144,774	1,252,629	2,889,127	(3,348,583)	0	0	244,950	244,950	1,038,123
161	Southwestern Electric Power Co - Texas - Distribution	24,534,933	1,131,989	20,339,829	557,271	1,422,981	(1,655,365)	0	0	121,090	121,090	445,978
194	Southwestern Electric Power Co - Transmission	7,836,816	454,109	6,496,839	175,835	451,752	(528,748)	0	0	38,678	38,678	137,518
280	Water Transportation (Lakin)	26,303,302	948,083	21,805,834	813,337	1,545,638	(1,774,676)	0	0	129,818	129,818	714,117
210	Wheeling Power Co - Distribution	8,896,869	731,380	7,375,639	164,566	504,662	(600,269)	0	0	43,910	43,910	112,869
200	Wheeling Power Co - Transmission	382,782	72,369	317,332	0	20,134	(25,826)	0	0	1,889	1,889	(3,803)
995	Windsor Coal Co.	915,765	192,896	759,183	0	47,604	(61,786)	0	0	4,520	4,520	(9,663)
	Total	\$2,228,637,275	\$115,556,056	\$1,847,573,893	\$54,503,807	\$129,118,288	(\$150,365,486)	\$0	\$434,435	\$10,999,273	\$11,433,711	\$44,690,320

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American Electric Power  
 2013 Net Periodic Postretirement Benefit Cost - Non-UMWA Benefits  
 Reflects Medicare Part D Subsidy

Medical and Life Insurance Benefits

Code	Location	APBO	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations			Net Amortization	Postretirement Benefit Cost
								NTD	PSC	(G)/L		
185	AEP Energy Services, Inc.	1,938,161	333,794	1,626,151	5,354	103,190	(132,204)	0	0	8,216	\$8,216	(\$15,444)
143	AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
103	AEP Service Corporation	597,166,118	16,427,558	501,033,062	18,497,805	35,238,130	(40,733,320)	0	2,531,381	2,531,381	2,531,381	15,533,996
211	AEP Texas Central Co - Distribution	101,441,333	5,781,815	85,111,094	2,388,076	5,856,816	(6,919,419)	0	0	430,009	430,009	1,755,482
147	AEP Texas Central Co - Generation	13,482,529	2,388,657	11,312,083	2,986	713,936	(919,657)	0	0	57,152	57,152	(145,584)
179	AEP Texas Central Co - Nuclear	119,515	0	100,275	3,269	7,121	(8,152)	0	0	507	507	2,745
169	AEP Texas Central Co - Transmission	12,427,160	730,799	10,426,610	291,642	716,799	(847,669)	0	0	52,679	52,679	213,451
119	AEP Texas North Co - Distribution	38,424,892	2,133,863	32,239,172	948,456	2,222,647	(2,621,002)	0	0	162,883	162,883	712,985
166	AEP Texas North Co - Generation	10,042,801	1,405,048	8,426,089	131,947	549,997	(685,030)	0	0	42,571	42,571	39,485
192	AEP Texas North Co - Transmission	5,264,191	390,952	4,416,751	115,076	300,824	(359,076)	0	0	22,315	22,315	79,139
140	Appalachian Power Co - Distribution	174,761,411	13,817,307	146,627,952	3,373,498	9,936,966	(11,920,657)	0	0	740,812	740,812	2,130,619
215	Appalachian Power Co - Generation	154,640,296	7,582,071	129,745,976	3,159,259	8,935,615	(10,548,175)	0	0	655,518	655,518	2,202,217
150	Appalachian Power Co - Transmission	26,323,774	1,089,907	22,086,118	535,509	1,526,674	(1,795,572)	0	0	111,586	111,586	378,197
104	Cardinal Operating Company	36,980,339	1,610,381	31,027,166	731,840	2,141,265	(2,522,467)	0	0	156,759	156,759	507,396
999	Cedar Coal Co.	1,448,872	327,944	1,215,629	0	74,668	(98,829)	0	0	6,142	6,142	(18,019)
998	Central Ohio Coal Co.	1,996,167	491,126	1,674,820	0	101,750	(136,161)	0	0	8,462	8,462	(25,948)
220	Columbus Southern Power Co - Distribution	104,294,654	8,467,419	87,505,081	1,871,208	5,915,658	(7,114,047)	0	0	442,104	442,104	1,114,923
144	Columbus Southern Power Co - Generation	54,011,266	3,033,222	45,316,419	1,041,745	3,105,374	(3,684,165)	0	0	228,953	228,953	692,908
130	Columbus Southern Power Co - Transmission	9,560,574	883,199	8,021,493	136,169	337,176	(652,137)	0	0	40,527	40,527	61,735
290	Conesville Coal Preparation Company	1,814,530	44,974	1,522,423	44,600	106,542	(123,771)	0	0	7,692	7,692	35,063
270	Cook Coal Terminal	1,511,981	90,819	1,268,579	27,866	86,715	(103,134)	0	0	6,409	6,409	17,856
171	CSW Energy, Inc.	2,674,137	38,846	2,243,649	149,321	162,642	(182,406)	0	0	11,336	11,336	140,893
293	Elmwood	7,174,086	13,441	6,019,187	430,753	440,670	(489,352)	0	53,773	30,411	84,184	466,255
240	Houston Pipeline (HPL)	11,172,722	65,835	9,374,113	0	646,137	(762,103)	0	266,117	47,361	313,478	197,512
170	Indiana Michigan Power Co - Distribution	85,786,183	7,821,100	71,976,143	1,793,354	4,856,117	(5,851,565)	0	0	363,647	363,647	1,161,553
132	Indiana Michigan Power Co - Generation	57,985,016	2,899,841	48,650,466	1,318,413	3,356,691	(3,955,218)	0	0	245,798	245,798	965,683
190	Indiana Michigan Power Co - Nuclear	98,931,358	2,645,247	83,005,180	3,549,489	5,868,112	(6,748,211)	0	0	419,369	419,369	3,088,759
120	Indiana Michigan Power Co - Transmission	20,593,920	1,042,073	17,278,668	448,555	1,190,671	(1,404,733)	0	0	87,297	87,297	321,791
110	Kentucky Power Co - Distribution	32,912,822	1,972,348	27,614,447	655,307	1,890,576	(2,245,018)	0	0	139,517	139,517	440,382
117	Kentucky Power Co - Generation	20,211,030	798,950	16,957,416	370,416	1,170,880	(1,378,615)	0	0	85,674	85,674	248,355
180	Kentucky Power Co - Transmission	5,383,688	47,434	4,517,011	139,959	319,008	(367,227)	0	0	22,821	22,821	114,561
230	Kingsport Power Co - Distribution	6,828,831	522,212	5,729,512	138,524	389,182	(465,802)	0	0	28,947	28,947	90,852
260	Kingsport Power Co - Transmission	1,560,849	35,903	1,309,580	27,291	91,084	(106,467)	0	0	6,616	6,616	18,525
292	Memco	17,791,575	22,292	14,927,450	1,083,379	1,094,043	(1,213,582)	0	114,546	75,418	189,964	1,153,804
250	Ohio Power Co - Distribution	126,367,346	10,388,095	106,024,465	2,437,967	7,173,853	(8,619,648)	0	0	535,670	535,670	1,527,842
181	Ohio Power Co - Generation	124,185,696	7,322,415	104,194,022	2,283,520	7,125,928	(8,470,835)	0	0	526,422	526,422	1,465,035
160	Ohio Power Co - Transmission	28,508,971	1,466,278	23,919,537	571,783	1,644,768	(1,944,627)	0	0	120,849	120,849	392,773
994	Price River Coal Co.	16	4,716	13	0	(134)	(1)	0	0	0	0	(135)
167	Public Service Co of Oklahoma - Distribution	76,868,274	4,952,655	64,493,858	1,935,329	4,429,031	(5,243,265)	0	0	325,844	325,844	1,446,939
198	Public Service Co of Oklahoma - Generation	37,512,757	1,800,163	31,473,874	1,053,266	2,185,347	(2,558,784)	0	0	159,016	159,016	838,845
114	Public Service Co of Oklahoma - Transmission	8,403,384	453,896	7,050,589	174,383	484,535	(573,204)	0	0	35,622	35,622	121,337
997	Southern Ohio Coal - Martinka	1,212,724	226,612	1,017,497	0	63,865	(82,721)	0	0	5,141	5,141	(13,715)
996	Southern Ohio Coal - Meigs	4,001,829	627,361	3,357,606	6,609	214,570	(272,969)	0	0	16,964	16,964	(34,825)
159	Southwestern Electric Power Co - Distribution	50,062,680	2,607,013	42,003,485	1,275,340	2,903,064	(3,414,827)	0	0	212,215	212,215	975,791
168	Southwestern Electric Power Co - Generation	51,593,408	2,270,149	43,287,793	1,291,736	3,002,416	(3,519,240)	0	0	218,704	218,704	993,617
161	Southwestern Electric Power Co - Texas - Distribution	25,379,843	1,183,023	21,294,142	574,670	1,471,536	(1,731,185)	0	0	107,585	107,585	422,605
194	Southwestern Electric Power Co - Transmission	8,009,324	474,582	6,719,966	181,325	461,492	(546,324)	0	0	33,951	33,951	130,443
280	Water Transportation (Lakin)	27,710,087	990,826	23,249,259	838,729	1,627,478	(1,890,134)	0	0	117,463	117,463	693,537
210	Wheeling Power Co - Distribution	8,833,882	764,354	7,411,785	169,704	500,366	(602,568)	0	0	37,447	37,447	104,949
200	Wheeling Power Co - Transmission	330,562	75,632	277,347	0	17,012	(22,548)	0	0	1,401	1,401	(4,135)
995	Windsor Coal Co.	770,530	201,593	646,488	0	38,933	(52,559)	0	0	3,266	3,266	(10,360)
	Total	\$2,296,408,092	\$120,765,737	\$1,926,727,494	\$56,205,427	\$132,998,738	(\$156,640,378)	\$0	\$434,435	\$9,734,448	\$10,168,885	\$42,732,672

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American Electric Power  
 2014 Net Periodic Postretirement Benefit Cost - Non-UMWA Benefits  
 Reflects Medicare Part D Subsidy

Medical and Life Insurance Benefits

Code	Location	APBO	Expected Net Benefit Payments	Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations			Net Amortization	Postretirement Benefit Cost
								NTO	PSC	(G)/L		
185	AEP Energy Services, Inc.	1,712,985	349,760	1,452,499	5,532	89,686	(117,963)	0	0	6,199	\$6,199	(\$16,546)
143	AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0
103	AEP Service Corporation	634,371,206	17,213,340	537,905,191	19,111,111	37,408,990	(43,685,188)	0	0	2,295,842	2,295,842	15,130,754
211	AEP Texas Central Co - Distribution	103,891,443	6,058,377	88,093,132	2,467,254	5,995,611	(7,154,356)	0	0	375,992	375,992	1,684,501
147	AEP Texas Central Co - Generation	11,811,434	2,502,914	10,015,322	3,085	613,766	(813,380)	0	0	42,747	42,747	(153,782)
179	AEP Texas Central Co - Nuclear	129,881	0	110,131	3,377	7,729	(8,944)	0	0	470	470	2,632
169	AEP Texas Central Co - Transmission	12,703,242	765,756	10,771,517	301,312	732,374	(874,793)	0	0	45,974	45,974	204,867
119	AEP Texas North Co - Distribution	39,457,098	2,235,933	33,457,032	979,903	2,281,421	(2,717,164)	0	0	142,799	142,799	686,959
166	AEP Texas North Co - Generation	9,319,558	1,472,256	7,902,374	136,322	506,388	(641,780)	0	0	33,728	33,728	34,658
192	AEP Texas North Co - Transmission	5,288,589	409,652	4,484,376	118,891	301,926	(364,192)	0	0	19,140	19,140	75,766
140	Appalachian Power Co - Distribution	174,237,849	14,478,233	147,742,272	3,485,349	9,894,230	(11,998,574)	0	0	630,581	630,581	2,011,485
215	Appalachian Power Co - Generation	159,132,418	7,944,745	134,933,857	3,264,006	9,191,868	(10,958,457)	0	0	575,913	575,913	2,073,331
150	Appalachian Power Co - Transmission	27,292,288	1,142,040	23,142,071	553,264	1,582,387	(1,879,450)	0	0	98,773	98,773	354,974
104	Cardinal Operating Company	38,237,899	1,687,410	32,423,231	756,105	2,213,407	(2,633,206)	0	0	138,386	138,386	474,692
999	Cedar Coal Co.	1,195,752	343,630	1,013,919	0	59,540	(82,344)	0	0	4,328	4,328	(18,476)
998	Central Ohio Coal Co.	1,607,054	514,618	1,362,677	0	78,513	(110,668)	0	0	5,816	5,816	(26,339)
220	Columbus Southern Power Co - Distribution	103,604,568	8,872,443	87,849,881	1,933,249	5,867,678	(7,134,600)	0	0	374,954	374,954	1,041,280
144	Columbus Southern Power Co - Generation	55,119,487	3,178,311	46,737,711	1,076,285	3,168,510	(3,795,735)	0	0	199,482	199,482	648,542
130	Columbus Southern Power Co - Transmission	9,350,020	925,445	7,928,204	140,683	524,022	(643,878)	0	0	33,839	33,839	54,667
290	Conesville Coal Preparation Company	1,920,393	47,125	1,628,367	46,079	112,706	(132,245)	0	0	6,950	6,950	33,490
270	Cook Coal Terminal	1,535,565	95,163	1,302,059	28,790	88,013	(105,745)	0	0	5,557	5,557	16,615
171	CSW Energy, Inc.	2,946,667	40,704	2,498,580	154,272	178,681	(202,919)	0	0	10,664	10,664	140,698
293	Elmwood	8,030,346	14,084	6,809,207	445,035	491,138	(553,000)	0	53,773	29,062	82,835	466,008
240	Houston Pipeline (HPL)	11,751,220	68,984	9,964,265	0	679,599	(809,233)	0	266,117	42,529	308,645	179,011
170	Indiana Michigan Power Co - Distribution	84,607,447	8,195,208	71,741,568	1,852,814	4,780,528	(5,826,387)	0	0	306,201	306,201	1,113,156
132	Indiana Michigan Power Co - Generation	59,752,428	3,038,550	50,666,141	1,362,125	3,457,770	(4,114,777)	0	0	216,249	216,249	921,368
190	Indiana Michigan Power Co - Nuclear	105,685,911	2,771,777	89,614,724	3,667,174	6,263,054	(7,277,930)	0	0	382,486	382,486	3,034,785
120	Indiana Michigan Power Co - Transmission	21,188,326	1,091,918	17,966,311	463,428	1,224,585	(1,459,108)	0	0	76,682	76,682	305,587
110	Kentucky Power Co - Distribution	33,482,415	2,066,691	28,390,893	677,034	1,922,179	(2,305,725)	0	0	121,176	121,176	414,663
117	Kentucky Power Co - Generation	20,950,491	837,166	17,764,643	382,697	1,213,389	(1,442,730)	0	0	75,822	75,822	229,179
180	Kentucky Power Co - Transmission	5,794,200	49,703	4,913,102	144,600	343,020	(399,010)	0	0	20,970	20,970	109,579
230	Kingsport Power Co - Distribution	6,833,642	547,191	5,794,481	143,117	389,015	(470,590)	0	0	24,732	24,732	86,274
260	Kingsport Power Co - Transmission	1,643,069	37,620	1,393,215	28,196	95,857	(113,148)	0	0	5,946	5,946	16,851
292	Memco	19,942,404	23,358	16,909,851	1,119,299	1,220,830	(1,373,309)	0	114,546	72,173	186,719	1,153,539
250	Ohio Power Co - Distribution	125,579,468	10,884,991	106,483,156	2,518,799	7,118,669	(8,647,875)	0	0	454,483	454,483	1,444,076
181	Ohio Power Co - Generation	126,257,939	7,672,669	107,058,455	2,359,232	7,240,509	(8,694,597)	0	0	456,938	456,938	1,362,082
160	Ohio Power Co - Transmission	29,255,528	1,536,415	24,806,770	590,741	1,687,164	(2,014,646)	0	0	105,878	105,878	369,137
994	Price River Coal Co.	(4,828)	4,941	(4,094)	0	(421)	332	0	0	(17)	(17)	(106)
167	Public Service Co of Oklahoma - Distribution	78,270,696	5,189,556	66,368,419	1,999,496	4,507,324	(5,390,015)	0	0	283,268	283,268	1,400,073
198	Public Service Co of Oklahoma - Generation	38,945,790	1,886,271	33,023,476	1,088,188	2,268,024	(2,681,954)	0	0	140,948	140,948	815,206
114	Public Service Co of Oklahoma - Transmission	8,607,330	475,607	7,298,451	180,165	496,079	(592,733)	0	0	31,151	31,151	114,662
997	Southern Ohio Coal - Martinka	1,050,049	237,452	890,373	0	54,122	(72,310)	0	0	3,800	3,800	(14,388)
996	Southern Ohio Coal - Meigs	3,595,732	657,369	3,048,945	6,829	190,176	(247,616)	0	0	13,013	13,013	(37,598)
159	Southwestern Electric Power Co - Distribution	51,627,252	2,731,715	43,776,524	1,317,624	2,992,695	(3,555,247)	0	0	186,843	186,843	941,916
168	Southwestern Electric Power Co - Generation	53,609,904	2,378,737	45,457,683	1,334,565	3,118,750	(3,691,780)	0	0	194,019	194,019	955,554
161	Southwestern Electric Power Co - Texas - Distribution	26,239,487	1,239,611	22,249,364	593,723	1,520,882	(1,806,950)	0	0	94,963	94,963	402,618
194	Southwestern Electric Power Co - Transmission	8,176,565	497,283	6,933,191	187,337	470,891	(563,069)	0	0	29,592	29,592	124,751
280	Water Transportation (Lakin)	29,180,979	1,038,220	24,743,557	866,538	1,713,043	(2,009,512)	0	0	105,608	105,608	675,677
210	Wheeling Power Co - Distribution	8,738,835	800,915	7,409,959	175,330	494,137	(601,789)	0	0	31,627	31,627	99,305
200	Wheeling Power Co - Transmission	271,978	79,250	230,620	0	13,512	(18,729)	0	0	984	984	(4,234)
995	Windsor Coal Co.	607,986	211,236	515,532	0	29,231	(41,868)	0	0	2,200	2,200	(10,437)
	Total	\$2,364,537,988	\$126,542,348	\$2,004,973,186	\$58,068,953	\$136,893,196	(\$162,830,983)	\$0	\$434,435	\$8,557,460	\$8,991,895	\$41,123,061

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American Electric Power  
 2015 Net Periodic Postretirement Benefit Cost - Non-UMWA Benefits  
 Reflects Medicare Part D Subsidy

Medical and Life Insurance Benefits

Loc/Location	APBO	Expected Net		Fair Value of Assets	Service Cost	Interest Cost	Expected Return on Assets	Amortizations			Net Amortization	Postretirement Benefit Cost
		Benefit Payments						NTO	PSC	(G)/L		
# AEP Energy Services, Inc.	1,458,617	364,273		1,248,379	5,715	74,530	(101,304)	0	0	4,476	\$4,476	(\$16,582)
# AEP Pro Serv, Inc.	0	0	0	0	0	0	0	0	0	0	0	0
# AEP Service Corporation	673,563,065	17,927,581		576,478,735	19,744,752	39,698,292	(46,780,413)	0	0	2,066,927	2,066,927	14,729,558
# AEP Texas Central Co - Distribution	106,282,535	6,309,760		90,963,452	2,549,057	6,131,856	(7,381,552)	0	0	326,143	326,143	1,625,504
# AEP Texas Central Co - Generation	9,926,754	2,606,789		8,495,956	3,187	501,508	(689,435)	0	0	30,462	30,462	(154,278)
# AEP Texas Central Co - Nuclear	140,959	0		120,642	3,489	8,377	(9,790)	0	0	433	433	2,510
# AEP Texas Central Co - Transmission	12,969,570	797,530		11,100,195	311,302	747,493	(900,765)	0	0	39,799	39,799	197,829
# AEP Texas North Co - Distribution	40,477,252	2,328,709		34,643,044	1,012,392	2,339,823	(2,811,233)	0	0	124,210	124,210	665,192
# AEP Texas North Co - Generation	8,490,219	1,533,345		7,266,477	140,842	456,810	(589,664)	0	0	26,053	26,053	34,040
# AEP Texas North Co - Transmission	5,299,222	426,650		4,535,417	122,833	302,287	(368,042)	0	0	16,261	16,261	73,339
# Appalachian Power Co - Distribution	173,123,636	15,078,985		148,170,379	3,600,907	9,819,176	(12,023,811)	0	0	531,255	531,255	1,927,527
# Appalachian Power Co - Generation	163,621,895	8,274,400		140,038,176	3,372,227	9,449,113	(11,363,895)	0	0	502,098	502,098	1,959,543
# Appalachian Power Co - Transmission	28,281,888	1,189,427		24,205,465	571,608	1,639,492	(1,964,238)	0	0	86,787	86,787	333,649
# Cardinal Operating Company	39,514,529	1,757,427		33,819,084	781,174	2,286,904	(2,744,370)	0	0	121,256	121,256	444,964
# Cedar Coal Co.	911,928	357,889		780,487	0	42,674	(63,335)	0	0	2,798	2,798	(17,864)
# Central Ohio Coal Co.	1,171,380	535,971		1,002,543	0	52,637	(81,355)	0	0	3,595	3,595	(25,123)
# Columbus Southern Power Co - Distribution	102,524,359	9,240,591		87,746,963	1,997,347	5,798,248	(7,120,539)	0	0	314,611	314,611	989,667
# Columbus Southern Power Co - Generation	56,179,140	3,310,190		48,081,733	1,111,970	3,228,275	(3,901,763)	0	0	172,394	172,394	610,876
# Columbus Southern Power Co - Transmission	9,088,717	963,845		7,778,710	145,348	508,043	(631,231)	0	0	27,890	27,890	50,050
# Conesville Coal Preparation Company	2,031,715	49,081		1,738,873	47,607	119,195	(141,107)	0	0	6,235	6,235	31,930
# Cook Coal Terminal	1,557,026	99,111		1,332,603	29,745	89,200	(108,139)	0	0	4,778	4,778	15,584
# CSW Energy, Inc.	3,238,236	42,393		2,771,492	159,387	195,838	(224,903)	0	0	9,937	9,937	140,259
# Elmwood	8,950,414	14,669		7,660,342	459,790	545,335	(621,626)	0	53,773	27,466	81,238	464,738
# Houston Pipeline (HPL)	12,359,854	71,847		10,578,361	0	714,818	(858,419)	0	266,117	37,928	304,045	160,445
# Indiana Michigan Power Co - Distribution	83,039,420	8,535,255		71,070,494	1,914,245	4,683,449	(5,767,267)	0	0	254,819	254,819	1,085,246
# Indiana Michigan Power Co - Generation	61,525,530	3,164,630		52,657,519	1,407,288	3,559,625	(4,273,081)	0	0	188,800	188,800	882,631
# Indiana Michigan Power Co - Nuclear	112,824,412	2,866,788		96,562,413	3,788,761	6,680,818	(7,835,900)	0	0	346,218	346,218	2,979,898
# Indiana Michigan Power Co - Transmission	21,781,544	1,137,226		18,642,051	478,793	1,258,588	(1,512,775)	0	0	66,840	66,840	291,446
# Kentucky Power Co - Distribution	34,010,943	2,152,445		29,108,759	699,481	1,951,687	(2,362,134)	0	0	104,368	104,368	393,402
# Kentucky Power Co - Generation	21,706,336	871,903		18,577,683	395,386	1,256,970	(1,507,552)	0	0	66,609	66,609	211,413
# Kentucky Power Co - Transmission	6,230,960	51,765		5,332,858	149,394	368,569	(432,754)	0	0	19,121	19,121	104,330
# Kingsport Power Co - Distribution	6,817,935	569,896		5,835,229	147,862	387,732	(473,520)	0	0	20,922	20,922	82,995
# Kingsport Power Co - Transmission	1,729,224	39,182		1,479,982	29,131	100,863	(120,098)	0	0	5,306	5,306	15,202
# Memco	22,254,121	24,327		19,046,513	1,156,410	1,357,020	(1,545,597)	0	114,546	68,290	182,836	1,150,669
# Ohio Power Co - Distribution	124,321,347	11,336,646		106,402,231	2,602,311	7,037,663	(8,634,387)	0	0	381,498	381,498	1,387,086
# Ohio Power Co - Generation	128,170,054	7,991,035		109,696,203	2,437,454	7,346,861	(8,901,688)	0	0	393,309	393,309	1,275,936
# Ohio Power Co - Transmission	29,993,155	1,600,166		25,670,078	610,327	1,729,261	(2,083,090)	0	0	92,038	92,038	348,536
# Price River Coal Co.	(10,183)	5,146		(8,715)	0	(738)	707	0	0	(31)	(31)	(62)
# Public Service Co of Oklahoma - Distribution	79,578,540	5,404,889		68,108,450	2,065,790	4,580,874	(5,526,902)	0	0	244,198	244,198	1,363,960
# Public Service Co of Oklahoma - Generation	40,409,947	1,964,539		34,585,440	1,124,267	2,352,797	(2,806,558)	0	0	124,004	124,004	794,510
# Public Service Co of Oklahoma - Transmission	8,806,855	495,342		7,537,474	186,138	507,434	(611,655)	0	0	27,025	27,025	108,943
# Southern Ohio Coal - Martinka	866,863	247,305		741,917	0	43,217	(60,205)	0	0	2,660	2,660	(14,329)
# Southern Ohio Coal - Meigs	3,135,635	684,646		2,683,678	7,055	162,727	(217,777)	0	0	9,622	9,622	(38,373)
# Southwestern Electric Power Co - Distribution	53,198,685	2,845,063		45,530,867	1,361,311	3,083,130	(3,694,764)	0	0	163,248	163,248	912,926
# Southwestern Electric Power Co - Generation	55,676,446	2,477,439		47,651,495	1,378,813	3,238,350	(3,866,850)	0	0	170,851	170,851	921,164
# Southwestern Electric Power Co - Texas - Distribution	27,110,735	1,291,047		23,203,116	613,408	1,571,085	(1,882,899)	0	0	83,193	83,193	384,787
# Southwestern Electric Power Co - Transmission	8,336,494	517,917		7,134,910	193,548	479,939	(578,988)	0	0	25,582	25,582	120,081
# Water Transportation (Lakin)	30,717,414	1,081,299		26,289,945	895,268	1,802,586	(2,133,391)	0	0	94,261	94,261	658,724
# Wheeling Power Co - Distribution	8,606,709	834,148		7,366,177	181,143	485,863	(597,755)	0	0	26,411	26,411	95,663
# Wheeling Power Co - Transmission	206,302	82,538		176,567	0	9,609	(14,328)	0	0	633	633	(4,086)
# Windsor Coal Co.	426,168	220,000		364,742	0	18,436	(29,598)	0	0	1,308	1,308	(9,854)
<b>Total</b>	<b>\$2,432,634,500</b>	<b>\$131,793,026</b>	<b>\$2,082,005,581</b>	<b>\$59,994,265</b>	<b>\$140,804,338</b>	<b>(\$168,951,732)</b>	<b>\$0</b>	<b>\$434,435</b>	<b>\$7,464,894</b>	<b>\$7,899,330</b>	<b>\$39,746,202</b>	

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## Kentucky Power Company

### REQUEST

Provide complete details of Kentucky Power's financial reporting and rate-making treatment of SFAS No. 112, including:

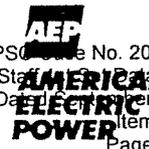
- a. The date that Kentucky Power adopted SFAS No. 112.
- b. All accounting entries made at the date of adoption.
- c. All actuarial studies and other documents used to determine the level of SFAS No. 112 cost recorded by Kentucky Power.

### RESPONSE

Kentucky Power Company records and reports postemployment benefits in accordance with generally accepted accounting principles per FAS 112. The ratemaking for postemployment benefits follows the book accounting.

- a. Kentucky Power adopted SFAS No. 112 in March 1994.
- b. Please see attached Pages 2 through 8 for the accounting entries.
- c. Please see attached Pages 9 through 31 the latest actuarial study.

**WITNESS:** Errol Wagner/Hugh McCoy



MAR 1994  
RECEIVED

Date March 24, 1994

Subject Adoption of Statement of Financial Accounting Standard (SFAS) No. 112, "Employers' Accounting for Postemployment Benefits"

From G. S. Campbell/L. L. Dieck

To E. Bafile - Ft. Wayne C. D. Jones - Lancaster  
E. L. Berginnis - Ashland G. E. Laurey - Roanoke  
T. P. Bowman - Columbus (CSP)

I. Background and Purpose

SFAS No. 112, which was effective January 1, 1994, adopts accrual accounting for postemployment, preretirement benefits. Previously, many companies recognized the expense for post-employment, preretirement benefits as the benefits were paid (the pay-as-you-go method). Postemployment, preretirement benefits include disability-related benefits, continuation of health care benefits and life insurance, supplemental unemployment benefits, severance benefits and other salary continuation plans.

The AEP Companies follow accrual accounting for many postemployment, preretirement benefits (i.e., workers' compensation and severance pay). However, a liability is not currently reflected on the books for the following uninsured postemployment, preretirement benefits provided to AEP employees:

Long-Term Disability (LTD) Plan for Non-United Mine Workers of America (UMWA) Plans -

- Medical, and basic and supplemental life insurance continuation

UMWA Plans -

- Layoff Benefits:
  - Medical and basic life insurance continuation
- Sickness & Accident Benefits:
  - Income replacement
  - Medical and basic life insurance continuation
- Disabled Pensioner Benefits:
  - Medical insurance continuation before age 55

The purpose of this memorandum is to set forth the accounting instructions for adopting the new standard for the AEP System's regulated and non-regulated operations and to confirm the entries recorded in February 1993 business by Appalachian Power Company (APCo) and Ohio Power Company (OPCo) related to the SFAS No. 112 liability for their inactive coal subsidiaries. Indiana Michigan Power Company (I&M) does not have an SFAS No. 112 liability for its inactive coal subsidiary.

## II. Accounting Implications

In general, SFAS No. 112 requires that the obligation for postemployment, preretirement benefits be recognized in accordance with SFAS No. 43, "Accounting for Compensated Absences" if four conditions are met: (1) the obligation is attributable to employees' service already rendered; (2) employees' rights to those benefits vest or accumulate; (3) payment of the benefit is probable; and (4) the amount can be reasonably estimated. SFAS No. 43 requires that the obligation be recognized over the service life of the employees. If the above four conditions of SFAS No. 43 are not met, the employer would account for these benefits when it is probable that a liability has been incurred and the amount can be reasonably estimated in accordance with SFAS No. 5, "Accounting for Contingencies." SFAS No. 112 permits discounting of the postemployment, preretirement benefit liabilities provided the payment period is determinable.

The benefits provided by AEP as listed above do not meet the criteria of SFAS No. 43. Accordingly, at the time of adoption of SFAS No. 112, a liability equivalent to the net present value of the estimated payments to be made to those individuals currently receiving benefits under the above listed plans must be recorded. We have engaged Towers Perrin to prepare the actuarial valuations of the liabilities under the previously listed benefit plans. For all such costs applicable to regulated operations, we will record the previously unrecognized SFAS No. 112 liability and a corresponding regulatory asset pursuant to the provisions of SFAS No. 71, "Accounting for the Effects of Certain Types of Regulation" (SFAS No. 71), since we expect to recover these actual payments from customers over time through the ratemaking process. In addition, we will continue to recognize the expense on the pay-as-you go basis, i.e., the recorded liability and regulatory asset will only be adjusted when a new actuarial valuation is prepared by Towers Perrin (see discussion below regarding the timing of subsequent studies).

Recordation of a regulatory asset is appropriate because the AEP Operating Companies have been on the pay-as-you-go method for both financial reporting and ratemaking purposes and have consistently recovered the pay-as-you-go expenses in rates. In addition, we do not expect to encounter the same problems we had with recording regulatory assets for SFAS No. 106, "Postemployment Benefits Other Than Pensions." The SFAS No. 106 liabilities are long-term in nature and continue to grow, absent special measures such as COLI programs, whereas the SFAS No. 112 liability will remain relatively constant and

is generally short-term in nature. In addition, the total amounts involved in the accounting for SFAS No. 112 liabilities clearly are much less significant than the amounts involved with OPEBs. Paragraphs 48 and 49 in Appendix B of SFAS No. 71 address the accounting for compensated absences under SFAS No. 43, "Accounting for Compensated Absences" and since SFAS No. 112 is an extension of the requirements of SFAS No. 43, these paragraphs apply to SFAS No. 112 items and thereby provide further support for the recordation of a regulatory asset.

The inactive coal companies currently have some disabled employees who are receiving benefits under the plans listed above. Since these companies are inactive and no longer regulated entities there is no basis to establish a regulatory asset. Therefore, the inactive coal companies will expense the liability and bill their parent companies, APCo and OPCo, for the liability in the monthly shut-down billing. APCo and OPCo will expense the shut-down billing in the month billed. Subsequent payments for these benefits will first reduce the liability and any benefit payments in excess of the liability will be expensed when incurred.

Since we are recording a regulatory asset in most cases, and the inactive coal subsidiaries' SFAS No. 112 liability is not significant, we will engage Towers Perrin to recalculate the liability on an annual basis only. We will then inform you of any adjustments to your recorded liabilities.

III. Journal Entries

- ✓ A. All Companies Excluding the Inactive Coal Companies - The following journal entry should be recorded in March 1994 business for all companies except the inactive coal subsidiaries. The amounts to be recorded are included on the attached schedule for your company(ies).

Account No.	Description	Debit	Credit
182.3	Other Regulatory Assets	\$ XXX	
228.4	Accumulated Miscellaneous Operating Provisions		\$ XXX

To record the liability and related regulatory asset for the previously unrecorded liability under SFAS No. 112.

Note: Since the Service Corporation and the Coal Companies have not yet received permission from the Securities and Exchange Commission to use Account 182.3, they should charge Account 186, Miscellaneous Deferred Debits.

**Note:** The standard billing procedures should be followed where appropriate for the liability for I&M River Transportation Division, Ohio Power - Cardinal, Ohio Power - Cook, Ohio Power - Kammer and Ohio Power - Tidd.

Since the regulated companies will continue to recognize expense on the pay-as-you-go basis and the SFAS No. 112 accruals are not deductible for tax purposes until paid there are no deferred federal income tax entries required.

**B. Entries Recorded and to Be Recorded by APCo and OPCo Related to Their Inactive Coal Subsidiaries -** The following journal entry was recorded in February 1994 business by APCo and OPCo (APCo - \$1,333,000 and OPCo - \$731,000) to reflect one-half of the SFAS No. 112 liability of the inactive coal subsidiaries:

---

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
426.5	Other Deductions	\$ XXX	
253	Other Deferred Credits		\$ XXX

To record a provision for one-half of the liability of the inactive coal subsidiaries for the previously unrecorded liability under SFAS No. 112.

---

The following reversing journal entry should be recorded in March 1994 business by APCo and OPCo as the inactive coal subsidiaries will record the entire liability and bill the respective companies in March:

---

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
253	Other Deferred Credits	\$ XXX	
426.5	Other Deductions		\$ XXX

To reverse the provision recorded in February 1994 for one-half of the liability of the inactive coal subsidiaries for the previously unrecorded liability under SFAS No. 112, since the entire liability was billed by the inactive coal company subsidiaries in March 1994, and appropriately expensed below-the-line.

---

The tax treatment of the above two entries is the same as the book treatment due to the short reversal period. Accordingly, no deferred federal income tax entries were provided.

- C. **Journal Entries to Be Recorded by the Inactive Coal Subsidiaries**  
 The inactive coal companies should record the following entry in March 1994 business. The amounts to be recorded are set forth on Attachment A.

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
425.99	Miscellaneous Nonoperating Expense	\$ XXX	
242	Miscellaneous Current and Accrued Liabilities		\$ XXX
253	Other Deferred Credits		XXX
	To record the liability for the previously unrecorded liability under SFAS No. 112.		

For tax purposes, the SFAS No. 112 expense is not deductible until paid. Accordingly, there is a Schedule M addback for which deferred federal income taxes should be provided at the statutory rate of 35%. The following deferred federal income tax entry will be recorded through the mechanized tax system:

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
190.2	Accumulated Deferred Federal Income Taxes	\$ XXX	
411.2	Provision for Deferred Federal Income Taxes - Credit		\$ XXX
	To record deferred federal income taxes associated with the SFAS No. 112 liability which is not deductible for tax purposes until paid.		

When the benefits are actually paid, there will be a Schedule M deduction and the appropriate amount of deferred federal income taxes should be reversed or fed back at the statutory rate of 35%. The following feedback of the deferred federal income tax will be recorded through the mechanized tax system.

---

<u>Account No.</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
410.2	Provision for Deferred Federal Income Taxes	\$ XXX	
190.2	Accumulated Deferred Federal Income Taxes		\$ XXX

To reverse the deferred federal income taxes associated with the SFAS No. 112 liability as the actual benefits are paid.

---

If you have any questions please contact the undersigned.

*L. L. Dieck*

G. S. Campbell/L. L. Dieck

GSC:LLD:ca

Attachment

cc: M. S. Ackerman - Lancaster  
L. V. Assante  
G. C. Dean  
H. W. Fayne  
G. P. Maloney  
R. A. Mueller  
R. H. Strahan/R. D. Shock  
A. P. Varley  
Deloitte & Touche



*American Electric Power  
Postemployment Benefit Plans*

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**SFAS No. 112 Actuarial Information**  
**As of December 31, 2004**

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*March 2005*



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*Supplemental Information*..... *SI*

*Miscellaneous by Locations*..... *ML*



*Management Summary of Valuation Results*

*FAS 112 Results* ..... *MS-1*

*Changes in Liabilities from Prior Year* ..... *MS-2*



## FAS 112 Results

FAS 112 results for selected benefits as of December 31, 2004<sup>1</sup>, and December 31, 2003, are as follows:

	As of December 31, 2004		As of December 31, 2003	
	Number of Participants	Unfunded Liabilities <sup>2</sup>	Number of Participants	Unfunded Liabilities <sup>2</sup>
<b>Non-UMWA Plans</b>				
Health Care and Life Insurance Continuation for Long-Term Disability Claimants (ML-1)	779	\$77,303,049	854	\$86,879,974
LTD Income Replacement (ML-2)	711	(5,006,015)	715	(5,167,778)
COBRA (ML-3)	187	<u>308,669</u>	251	<u>373,096</u>
Total		\$72,605,703		\$82,085,292
<b>UMWA Plans</b>				
Disabled Pensioner Health Care Benefits (ML-4)	6	<u>381,701</u>	9	<u>569,640</u>
<b>All Plans Total (ML-5)</b>		\$72,987,404		\$82,654,932

<sup>1</sup> Allocations to individual AEP system companies of the liabilities in this schedule are presented in the ML section.

<sup>2</sup> No liabilities included for claims incurred but not reported. All liabilities are determined under FAS 5.

## Changes in Liabilities from Prior Year

In total, our calculations of FAS 112 unfunded liabilities as of December 31, 2004, for the postemployment benefits that Towers Perrin values decreased to \$73.0 million, a decrease of \$9.7 million from the December 31, 2003, unfunded liability of \$82.7 million. The changes in liabilities are summarized and analyzed below for each benefit.

### Summary of Unfunded Liability Increase/(Decrease)

#### Non-UMWA

Health Care and Life Insurance Continuation for LTD Claimants	\$ (9.6) million
LTD Income Replacement	0.2 million
COBRA	(0.1) million

#### UMWA Plans

Disabled Pensioner Health Care	<u>(0.2) million</u>
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Total	\$ (9.7) million
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### Health Care and Life Insurance Continuation for LTD Claimants - Non-UMWA

The liability estimate for these benefits decreased from \$86.9 million to \$77.3 million. This \$9.6 million decrease results from the following factors:

Normal operation of plan (expected increase)	\$ 6.1 million
Medical claims experience	(2.8) million
Change in economic assumptions (discount rate, trend)	1.5 million
Savings from disableds being eligible for Medicare Part D	(6.3) million
Demographic experience (claim terminations, approvals)	<u>(8.1) million</u>
Total	\$ (9.6) million

### **LTD Income Replacement — Non-UMWA**

Historically, AEP East LTD benefits were fully funded and, therefore, not included with the FAS 112 valuation. However, increases in disability costs during 1998 through 2000 were not matched by increases in plan funding, which contributed to the emergence of significant unfunded liabilities. In addition, AEP West LTD benefits have historically been funded at much lower levels, so the unfunded liabilities for West companies have always been included with past FAS 112 valuations.

Over the past several years, AEP has increased the funding level for LTD benefits to match 1998 through 2000 LTD costs and to reduce unfunded liabilities that emerged during that period. However, since 2001, AEP's LTD costs have been dramatically reduced, in part due to increased disability management efforts. The combination of increased funding and reduced costs has eliminated the unfunded liability at the system level, and has resulted in \$5.0 million of surplus assets. Liability for claims incurred but not approved (IBNA) is not considered in calculating funded status, but would offset the \$5.0 million surplus if it were.

Because East companies have funded much more of their LTD costs than West companies prior to 2001, we have allocated assets as follows:

- ▶ Assets held in the LTD trust have been allocated in proportion to December 31, 2004, LTD liabilities for claimants that Broadspire classifies as "AEP." Assets are no longer held separately in Acordia subaccounts for pre-1996 disableds. These assets are allocated to the non-"CSW" group as a whole along with the other "AEP" assets.
- ▶ No assets have been allocated to claimants that Broadspire classifies as "CSW." These claimants are people from West locations disabled prior to 2001.

LTD experience continues to be favorable. Despite a significant reduction in funding during 2004, the plan's surplus at year-end is nearly identical to what it was at the start of 2004.

### **COBRA — Non-UMWA**

The liabilities as of December 31, 2004, associated with COBRA continuation coverage for medical and dental benefits have been included for all AEP companies (East and West). Liabilities were calculated for participants and assigned to the company that they last worked for.

The liabilities were determined assuming that COBRA beneficiaries would incur claims costs equal to 146% of the per capita claims costs for active employees. This assumption has decreased from the 150% used in the prior valuation. There was a decrease in the number of COBRA beneficiaries during 2004 which accounts for the 17% decrease in this liability.

**Health Care Continuation for Disabled Pensioners — UMWA Employees**

There was a 33% decrease in the liability estimate for disabled pensioner health care continuation, which is primarily attributable to the decrease in the number of disabled claimants valued this year.

*Supplemental Information*

*Actuarial Assumptions and Methods.....SI-1*

*Summary of Plan Provisions .....SI-5*



## Actuarial Assumptions and Methods

### Economic Assumptions

Discount rate	5.80%	
Health care cost trend rate	<i>Year</i>	<i>Rate</i>
	2005	9.00%
	2006	8.00%
	2007	7.00%
	2008	6.00%
	2009+	5.00%

### Health Care Benefit Assumptions

#### *Non-UMWA Plans*

Average annual 2005 per capita medical claims cost for disabled employees and their dependents	<i>Age</i>	<i>Employee or Spouse</i>
	≤50	\$4,032
	50-54	4,531
	55-59	5,371
	60-64	6,649
	65+	2,349
	Medicare Part D subsidy for Medicare-eligible participants	(\$573)

The employee costs shown above are increased by the following factors, based on duration of disability:

<i>Years Disabled</i>	<i>Employee Medical Cost Multiplier</i>
≤3	8.0
3-6	5.0
>6	2.0

Eighty percent of employees disabled more than 30 months are assumed to be approved for Medicare. Including the savings generated by Medicare Part D, the onset of Medicare benefits reduces the cost of benefits by 84%.

For employees covering children under the medical plan, \$2,987 is added to 2005 medical costs until the employee turns age 55.

Average annual 2005 per capita dental claims cost for disabled employees and their dependents

Employee only	\$225
Employee plus spouse	460
Employee plus child(ren)	683*
Full family	918*

\*Children's portion of cost goes to zero at employee's age 55

Administration expenses

Included in costs shown above.

COBRA morbidity

COBRA participants are assumed to incur average per capita claims costs equal to 146% of costs that active participants incur.

*UMWA Plans*

Average annual 2005 medical cost per employee and per dependent unit

▶ Disabled pensioners	<i>Age</i>	<i>Employee</i>	<i>Dependent Unit</i>
	Disabled prior to 1993		
	<50	\$7,380	\$7,380
	50-54	8,409	8,409
	55-59	N/A	10,009
	60-64	N/A	12,160
	Disabled 1993 or later		
	<50	\$7,085	\$7,085
	50-54	8,073	8,073
	55-59	N/A	9,609
	60-64	N/A	11,674

▶ Administration expenses

\$377 per contract in 2005, increasing 3.5% per year.

Employee contributions

None.

**Demographic Assumptions**

Mortality for non-UMWA plans:

- ▶ Healthy participants 1994 Group Annuity Mortality Table.
- ▶ Disabled participants Underlying mortality in the 1987 CGDT rates.

Mortality for UMWA Plans:

- ▶ All participants Blended table developed by averaging 1977 to 1981 UMWA funds' experience rates and Unisex Pension 1984 Mortality table, with ages set back one year to reflect anticipated future mortality improvements (an approximation of the proprietary table developed by the UMWA plan actuary). The tables were adjusted to reflect mortality improvements (approximately 3% at each age).

Long-term disability continuation 1987 CGDT — termination rates adjusted by the following factors:

<i>Years of Disability</i>	<i>Percentage of Termination Rates</i>
<1	200%
1-2	150%
2+	100%

In addition to these factors, termination rates at all ages are reduced 5%, reflecting the recommended industry adjustment to the 1987 table.

COBRA continuation termination rates

<i>Months</i>	<i>Probability of Terminating COBRA Coverage at End of Month</i>	
	<i>18-Month Maximum</i>	<i>29- or 36-Month Maximum</i>
1	.17	.05
2	.12	.05
3	.07	.04
4-6	.05	.03
7-12	.04	.03
13	.03	.03
14-24	.03	.02
25-35	N/A	.01
36	N/A	1.00
Average Duration	10.19 months	22.61 months

**Actuarial Methods**

Applicable accounting standards

All benefits valued have been valued under FAS 5.

Postemployment benefit liability

*FAS 5 Liabilities.* The liability is equal to the actuarial present value of future benefit payments to current benefit recipients, with no reserve for incurred but unreported claims.

Development of health care benefit claims cost

Cost per participant is based on age-related retired participant costs for AEP non-UMWA and UMWA plans, adjusted to reflect higher anticipated health care costs for disabled individuals.

**Benefits Not Valued**

Claims incurred but not recorded (IBNR) have not been valued in the FAS 112 liability for any benefits.

**Data Sources**

The company furnished data on current benefit recipients (including employees and eligible dependents) and paid claims. Data were reviewed for reasonableness and consistency, but no audit was performed. We are aware of no errors or omissions in the data that would have a significant effect on the results of these calculations.

## Summary of Plan Provisions

### Non-UMWA Plans

#### Long-Term Disability

##### Eligibility

Total disability following elimination period of 26 weeks.

##### Benefits

Following 26 weeks of total disability, benefits are payable. Benefit payments continue until the first to occur of the following:

- (i) The participant ceases to be totally disabled, or
- (ii) He reaches age 65 or if he becomes disabled after age 60, benefits can extend beyond age 65.

Monthly benefits equal 60% of base monthly salary reduced by:

- (a) Initial Social Security benefit (primary portion only for pre-2001 West disabilities)
- (b) Workers' Compensation benefit
- (c) Jones Act
- (d) General Maritime Law
- (e) Settlements
- (f) Other plans.

#### Health Care Continuation to LTD Claimants

##### Eligibility

Participants are eligible for health care continuation upon approval for LTD benefits. Dependents of disabled employees are also eligible. Benefits continue until LTD benefits cease due to death, recovery or retirement.

##### Benefits

Eligible participants receive continued coverage under AEP's active employee medical and dental plans. Disabled participants who are eligible for Medicare have medical benefits provided secondary to Medicare.

##### Contributions

None.

**Life Insurance  
Continuation to LTD  
Claimants**

Eligibility	Participants are eligible for life insurance continuation upon approval for LTD benefits.
Benefits	Eligible participants receive continued coverage under the active employee life insurance plans. Basic and supplemental amounts in force prior to approval for LTD benefits are continued. Dependent life is also continued.
Contributions	None.

**COBRA**

When employees terminate they are offered medical coverage for 18 months at COBRA rates (102% of average active/pre-65 retiree medical costs). Because antiselection occurs, the average cost for participants who elect COBRA coverage is typically more than the COBRA rates they pay to enroll for coverage. Surviving spouses may continue coverage at COBRA rates for up to 36 months.

**UMWA Plans****Health Care Continuation**

Eligibility	Employees who become permanently and totally disabled are eligible for lifetime health care continuation for themselves and their dependents. For valuation purposes, disabled employees are deemed to be retirees after reaching age 55. Benefits provided after employee-age 55 are valued under FAS 106.
Benefits	Eligible participants receive continued coverage under the UMWA health care plan.
Contributions	None.

Health Care and Life Insurance for Employees on Long-Term Disability  
 Liabilities as of December 31, 2004

Code	Location	Number Disabled	Medical Benefits		Basic Life Insurance		Supplemental Life Insurance		Dental Benefits		All Benefits	
			2005 Projected		2005 Projected		2005 Projected		2005 Projected		2005 Projected	
			12/31/2004 Liability	Benefit Payments	12/31/2004 Liability	Benefit Payments	12/31/2004 Liability	Benefit Payments	12/31/2004 Liability	Benefit Payments	12/31/2004 Liability	Benefit Payments
185	AEP Energy Services, Inc.	2	\$184,626	\$62,826	\$40,931	\$14,426	\$81,702	\$26,793	\$3,945	\$513	\$311,204	\$106,558
103	AEP Service Corporation	89	6,673,174	1,660,627	1,315,833	297,307	694,227	189,438	265,716	34,706	8,948,950	2,182,078
211	AEP Texas Central Co - Distribution	33	2,253,179	547,964	738,274	157,215	311,466	78,163	92,631	14,912	3,395,550	798,254
147	AEP Texas Central Co - Generation	13	927,897	177,679	247,277	58,484	52,577	10,996	48,007	6,477	1,273,758	253,636
169	AEP Texas Central Co - Transmission	3	176,989	63,737	43,804	15,370	35,246	9,712	4,279	1,025	260,318	89,844
119	AEP Texas North Co - Distribution	21	1,838,325	472,597	429,118	90,713	105,623	27,856	75,862	10,125	2,448,928	601,291
166	AEP Texas North Co - Generation	6	407,100	85,760	77,545	20,114	38,987	13,367	17,752	2,554	541,384	121,795
192	AEP Texas North Co - Transmission	4	133,234	27,227	29,185	7,479	0	0	5,668	1,280	168,085	35,986
140	Appalachian Power Co - Distribution	77	6,294,774	1,247,057	731,903	155,113	684,391	152,193	282,594	35,372	7,973,662	1,589,735
215	Appalachian Power Co - Generation	90	6,348,498	1,274,525	791,485	165,110	809,778	119,627	283,724	40,243	8,033,425	1,600,505
150	Appalachian Power Co - Transmission	17	1,597,706	360,439	269,034	50,427	153,246	29,015	73,313	8,213	2,093,299	448,094
999	Cedar Coal Co	3	303,331	118,013	19,695	5,284	12,147	2,694	7,232	1,322	342,405	127,313
220	Columbus Southern Power Co - Distribution	23	2,160,451	796,860	231,249	62,649	197,804	49,551	66,992	9,632	2,656,496	918,692
144	Columbus Southern Power Co - Generation	10	950,287	218,475	169,633	38,958	103,132	20,464	37,621	5,473	1,250,673	281,370
130	Columbus Southern Power Co - Transmission	2	254,596	74,219	51,764	5,125	0	0	9,986	1,714	286,346	81,058
171	CSW Energy, Inc.	1	149,412	34,348	22,076	4,589	22,076	4,589	8,204	803	201,768	44,329
240	Houston Pipeline	1	82,441	29,579	19,811	6,493	0	0	1,494	184	103,746	36,256
170	Indiana Michigan Power Co - Distribution	24	1,631,066	347,504	235,866	53,738	100,851	22,986	69,827	9,106	2,037,410	433,334
132	Indiana Michigan Power Co - Generation	19	1,594,588	302,618	227,388	49,499	151,830	28,464	76,959	8,198	2,050,765	388,779
190	Indiana Michigan Power Co - Nuclear	18	1,091,305	276,774	241,113	52,684	171,706	33,387	34,887	5,834	1,539,011	368,679
110	Kentucky Power Co - Distribution	30	2,808,334	482,047	275,710	50,294	296,735	56,309	156,694	17,090	3,635,473	605,740
117	Kentucky Power Co - Generation	17	1,500,993	171,318	146,615	22,702	145,227	23,916	85,136	8,557	1,877,971	226,493
180	Kentucky Power Co - Transmission	3	356,751	89,878	69,822	15,904	117,824	24,887	14,992	1,475	559,189	132,144
230	Kingsport Power Co - Distribution	3	239,857	42,059	31,800	7,552	53,394	13,864	9,504	1,375	334,555	64,850
260	Kingsport Power Co - Transmission	1	90,479	13,048	21,022	3,614	0	0	3,612	448	115,113	17,110
292	Memco	2	148,145	76,659	12,615	5,746	0	0	145	149	160,905	82,654
250	Ohio Power Co - Distribution	37	2,968,862	777,705	303,123	86,974	159,020	43,966	88,048	12,686	3,519,053	921,331
181	Ohio Power Co - Generation	91	8,865,535	1,363,327	953,882	182,237	792,046	148,309	304,103	41,564	8,915,566	1,735,437
160	Ohio Power Co - Transmission	5	344,793	80,751	58,681	12,266	36,366	8,256	15,204	2,241	465,044	103,514
167	Public Service Co of Oklahoma - Distribution	31	1,963,869	481,182	597,115	148,532	65,387	20,996	81,935	13,584	2,708,306	644,304
198	Public Service Co of Oklahoma - Generation	11	576,888	240,919	162,276	51,795	68,835	20,540	17,800	3,756	825,799	317,010
114	Public Service Co of Oklahoma - Transmission	4	308,156	72,603	55,345	16,850	16,603	4,065	12,598	2,222	380,702	95,740
159	Southwestern Electric Power Co - Distribution	13	634,992	123,002	210,739	41,857	67,794	15,283	29,165	5,068	942,690	185,210
168	Southwestern Electric Power Co - Generation	25	1,732,548	417,142	506,850	112,098	206,482	43,889	69,926	10,676	2,515,806	583,805
161	Southwestern Electric Power Co - Texas - Distribution	10	693,885	170,663	187,085	43,136	20,012	8,042	38,575	4,504	939,557	226,345
194	Southwestern Electric Power Co - Transmission	2	127,146	60,185	23,974	8,982	0	0	3,158	670	154,278	69,847
280	Water Transportation (Lakin)	32	2,066,358	486,496	266,016	64,258	240,376	63,129	99,868	11,472	2,672,618	625,355
210	Wheeling Power Co - Distribution	6	530,466	166,772	67,899	21,471	58,350	17,730	8,726	1,363	663,241	207,356
	Total	779	\$59,108,976	\$13,474,594	\$9,843,153	\$2,208,055	\$5,849,240	\$1,334,476	\$2,503,680	\$336,606	\$77,303,049	\$17,351,731

**Long-Term Disability Income Replacement Benefits  
Liabilities as of December 31, 2004**

KPSC Case No. 2005-00341 ML-2  
Commission Staff 1st Set Data Request  
Order Dated September 21, 2005

	<i>Number Disabled</i>	<i>12/31/2004 Liability</i>	<i>Total LTD Assets as of 12/31/2004</i>	<i>12/31/2004 Unfunded Liability</i>	<i>No. of Expected Benefit Payments</i>
103 AEP Service Corporation	113	\$7,684,395	\$8,339,837	(\$655,442)	\$1,215,884
211 AEP Texas Central Co - Distribution	28	1,536,601	618,266	918,335	289,323
147 AEP Texas Central Co - Generation	13	615,256	29,940	585,316	127,521
169 AEP Texas Central Co - Transmission	2	32,742	34,176	(1,434)	13,668
119 AEP Texas North Co - Distribution	16	995,919	423,545	572,374	153,052
166 AEP Texas North Co - Generation	8	324,217	160,240	163,977	60,475
192 AEP Texas North Co - Transmission	4	72,718	0	72,718	19,009
140 Appalachian Power Co - Distribution	48	2,268,972	3,015,867	(746,895)	362,239
215 Appalachian Power Co - Generation	74	4,039,785	5,369,593	(1,329,808)	674,287
150 Appalachian Power Co - Transmission	14	962,074	1,278,767	(316,693)	128,052
220 Columbus Southern Power Co - Distribution	18	1,461,692	1,942,849	(481,157)	240,184
144 Columbus Southern Power Co - Generation	22	2,260,249	3,004,273	(744,024)	378,918
130 Columbus Southern Power Co - Transmission	3	112,833	149,975	(37,142)	18,408
293 Elmwood	1	12,901	17,148	(4,247)	6,578
240 Houston Pipeline	1	80,265	106,686	(26,421)	11,888
170 Indiana Michigan Power Co - Distribution	26	1,054,803	1,402,021	(347,218)	213,841
132 Indiana Michigan Power Co - Generation	18	962,417	1,279,223	(316,806)	133,622
190 Indiana Michigan Power Co - Nuclear	18	1,239,955	1,648,121	(408,166)	209,312
120 Indiana Michigan Power Co - Transmission	3	250,422	332,855	(82,433)	42,574
110 Kentucky Power Co - Distribution	21	1,243,799	1,653,230	(409,431)	166,436
117 Kentucky Power Co - Generation	10	331,203	440,228	(109,025)	47,951
180 Kentucky Power Co - Transmission	8	755,820	1,004,619	(248,799)	105,018
230 Kingsport Power Co - Distribution	3	255,197	339,202	(84,005)	43,770
250 Ohio Power Co - Distribution	30	1,803,155	2,396,714	(593,559)	320,488
181 Ohio Power Co - Generation	85	5,539,696	7,363,228	(1,823,542)	915,519
160 Ohio Power Co - Transmission	12	642,630	854,170	(211,540)	112,999
167 Public Service Co of Oklahoma - Distribution	30	1,612,112	595,497	1,016,615	353,558
198 Public Service Co of Oklahoma - Generation	7	236,308	0	236,308	67,944
114 Public Service Co of Oklahoma - Transmission	4	139,368	0	139,368	38,769
159 Southwestern Electric Power Co - Distribution	12	292,242	115,587	176,655	55,306
168 Southwestern Electric Power Co - Generation	16	729,446	400,691	328,755	131,541
161 Southwestern Electric Power Co - Texas - Distribution	5	215,023	0	215,023	43,854
194 Southwestern Electric Power Co - Transmission	2	66,378	0	66,378	19,258
280 Water Transportation (Lakin)	33	1,432,113	1,903,533	(471,420)	223,444
210 Wheeling Power Co - Distribution	3	147,730	196,359	(48,629)	23,762
<b>Total</b>	<b>711</b>	<b>\$41,410,426</b>	<b>\$46,416,441</b>	<b>(\$5,006,015)</b>	<b>\$6,988,452</b>

**Liabilities for COBRA Continuation of Medical and Dental Coverage  
 Former Non-UMWA Employees**

<i>Company Name</i>	<i>Number of Participants</i>	<i>12/31/04 Liability</i>	<i>Expected 2005 Benefit Disbursements</i>
185 AEP Energy Services, Inc.	4	\$4,515	\$4,515
211 AEP Texas Central Co - Distribution	3	2,113	1,637
119 AEP Texas North Co - Distribution	3	1,018	888
103 American Electric Power Service Corporation	90	170,463	145,233
140 Appalachian Power Co - Distribution	21	35,915	22,232
220 Columbus Southern Power Co - Distribution	6	7,627	5,117
240 Houston Pipeline	3	4,127	3,134
170 Indiana Michigan Power Co - Distribution	1	375	375
190 Indiana Michigan Power Co - Nuclear	12	20,778	14,432
117 Kentucky Power Co - Generation	2	3,365	2,420
292 Memco	2	2,343	1,612
181 Ohio Power Co - Generation	20	29,446	21,878
167 Public Service Co of Oklahoma - Distribution	8	12,345	10,552
159 Southwestern Electric Power Co - Distribution	8	8,272	5,136
280 Water Transportation (Lakin)	4	5,969	5,969
<b>Total</b>	<b>187</b>	<b>\$308,669</b>	<b>\$245,130</b>

**Preretirement Health Care Benefit Continuation for Disabled UMWA Pensioners  
Liabilities as of December 31, 2004**

<i>Location</i>	<i>Number Disabled</i>	<i>12/31/2004 Liability</i>	<i>Expected 2005 Benefit Payments</i>
215 Cedar Coal Co.	5	\$364,348	\$67,846
270 Ohio Power Co. - Cook Coal	<u>1</u>	<u>17,353</u>	<u>17,849</u>
Total	6	\$381,701	\$85,695

**Benefits Summary by Location**  
**Unfunded Liabilities as of December 31, 2004**

Code	Location	Health Care and Life Insurance	UMWA	LTD	Non-UMWA COBRA	Total Benefits
185	AEP Energy Services, Inc.	\$311,204	\$0	\$0	\$4,515	\$315,719
103	AEP Service Corporation	8,948,950	0	(655,442)	170,463	8,463,970
211	AEP Texas Central Co - Distribution	3,395,550	0	918,335	2,113	4,315,998
147	AEP Texas Central Co - Generation	1,273,758	0	585,316	0	1,859,074
169	AEP Texas Central Co - Transmission	260,318	0	(1,434)	0	258,884
119	AEP Texas North Co - Distribution	2,448,928	0	572,374	1,018	3,022,319
166	AEP Texas North Co - Generation	541,384	0	163,977	0	705,361
192	AEP Texas North Co - Transmission	168,085	0	72,718	0	240,803
140	Appalachian Power Co - Distribution	7,973,662	0	(746,895)	35,915	7,262,681
215	Appalachian Power Co - Generation	8,033,425	0	(1,329,808)	0	6,703,617
293	Elmwood	0	0	(4,247)	0	(4,247)
120	Indiana Michigan Power Co - Transmission	0	0	(82,433)	0	(82,433)
150	Appalachian Power Co - Transmission	2,093,299	0	(316,693)	0	1,776,606
999	Cedar Coal Co	342,405	0	0	0	342,405
220	Columbus Southern Power Co - Distribution	2,656,496	364,348	(481,157)	7,627	2,547,315
144	Columbus Southern Power Co - Generation	1,250,673	0	(744,024)	0	506,649
130	Columbus Southern Power Co - Transmission	286,346	0	(37,142)	0	249,204
171	CSW Energy, Inc.	201,768	0	0	0	201,768
240	Houston Pipeline	103,746	0	(26,421)	4,127	81,451
170	Indiana Michigan Power Co - Distribution	2,037,410	0	(347,218)	375	1,690,567
132	Indiana Michigan Power Co - Generation	2,050,765	0	(316,806)	0	1,733,959
190	Indiana Michigan Power Co - Nuclear	1,539,011	0	(408,166)	20,778	1,151,623
110	Kentucky Power Co - Distribution	3,635,473	0	(409,431)	0	3,226,042
117	Kentucky Power Co - Generation	1,877,971	17,353	(109,025)	3,365	1,789,664
180	Kentucky Power Co - Transmission	559,189	0	(248,799)	0	310,390
230	Kingsport Power Co - Distribution	334,555	0	(84,005)	0	250,550
260	Kingsport Power Co - Transmission	115,113	0	0	0	115,113
292	Memco	160,905	0	0	2,343	163,248
250	Ohio Power Co - Distribution	3,519,053	0	(593,559)	0	2,925,494
181	Ohio Power Co - Generation	8,915,566	0	(1,823,542)	29,446	7,121,470
160	Ohio Power Co - Transmission	455,044	0	(211,540)	0	243,504
167	Public Service Co of Oklahoma - Distribution	2,708,306	0	1,016,615	12,345	3,737,266
198	Public Service Co of Oklahoma - Generation	825,799	0	236,308	0	1,062,107
114	Public Service Co of Oklahoma - Transmission	390,702	0	139,368	0	530,070
159	Southwestern Electric Power Co - Distribution	842,690	0	176,655	8,272	1,127,617
168	Southwestern Electric Power Co - Generation	2,515,808	0	328,755	0	2,844,561
161	Southwestern Electric Power Co - Texas - Distribution	939,557	0	215,023	0	1,154,580
194	Southwestern Electric Power Co - Transmission	154,278	0	66,378	0	220,656
280	Water Transportation (Lakin)	2,672,618	0	(471,420)	5,969	2,207,167
210	Wheeling Power Co - Distribution	663,241	0	(48,629)	0	614,612
	<b>Total</b>	<b>\$77,303,049</b>	<b>\$381,701</b>	<b>(\$5,006,015)</b>	<b>\$308,669</b>	<b>\$72,987,404</b>



## Kentucky Power Company

### REQUEST

Provide complete details of Kentucky Power's financial reporting and rate-making treatment of SFAS No. 143, including:

- a. The date that Kentucky Power adopted SFAS No. 143.
- b. All accounting entries made at the date of adoption.
- c. All studies and other documents used to determine the level of SFAS No. 143 cost recorded by Kentucky Power.
- d. A schedule comparing the depreciation rates utilized by Kentucky Power prior to and after the adoption of SFAS No. 143. The schedule should identify the assets corresponding to the affected depreciation rates.

### RESPONSE

- a. Kentucky Power implemented SFAS No. 143 effective January 1, 2003 as required by the Financial Accounting Standards Board.
- b. Kentucky Power made no accounting entries related to the adoption of SFAS No. 143 since they were not required to recognize any legal asset retirement obligations under the provisions of SFAS No. 143.
- c. Not applicable. Refer to the Company's response to b. above.
- d. Kentucky Power's depreciation rates did not change as a result of implementing SFAS No. 143 and therefore the requested schedule is not available.

WITNESS: Errol Wagner



## Kentucky Power Company

### REQUEST

Provide the following information concerning the costs for the preparation of this case:

- a. A detailed schedule of expenses incurred to date for the following categories:
  - (1) Accounting;
  - (2) Engineering;
  - (3) Legal;
  - (4) Consultants; and
  - (5) Other Expenses (Identify separately).

For each category, the schedule should include the date of each transaction, check number or other document reference, the vendor, the hours worked, the rates per hour, amount, a description of the services performed, and the account number in which the expenditure was recorded. Provide copies of any invoices, contracts, or other documentation that support charges incurred in the preparation of this rate case. Indicate any costs incurred for this case that occurred during the test year.

- b. An itemized estimate of the total cost to be incurred for this case. Expenses should be broken down into the same categories as identified in (a) above, with an estimate of the hours to be worked and the rates per hour. Include a detailed explanation of how the estimate was determined, along with all supporting workpapers and calculations.
- c. During the course of this proceeding, provide monthly updates of the actual costs incurred, in the manner requested in (a) above. Updates will be due the last business day of each month, through the month of the public hearing.

### RESPONSE

Please refer to the attached pages.

**WITNESS:** Errol K Wagner

Kentucky Power Company  
Rate Case Expense  
September 30, 2005

<u>Ln No</u> (1)	<u>Vendor</u> (2)	<u>Date</u> (3)	<u>Purchase or Check Number</u>	<u>Hours Worked</u>	<u>Rate per Hour</u>	<u>Amount</u>	<u>Description</u>
1	Brandenburg Industrial Service Company	Aug 21, 05	3000013562	By Contract	N/A	\$65,700.00	Demolition Study
2	Office Max	7/22-9/22/05	42508784 & 44750980			\$337.58	Paper
3	Office Max	9/14-9/21/05	44398581			\$541.44	Binders
4	Office Max	8/25/05	43711042			\$452.83	Tabs
5	Office Max	7/28/05	42666030			\$668.70	Toner
6	Employee Over Time	9/13-10/07/05		29	25.36	\$735.44	Over Time
7	Car Rental	9/26/05	342201			\$68.90	Rent car
8	Stites & Harbison					\$43,991.56	Legal Services
9	Total					<u>\$112,496.45</u>	

Kentucky Power Company  
 Rate Case Expense

<u>Ln</u> <u>No</u> <u>(1)</u>	<u>Description</u> <u>(2)</u>	<u>Estimated</u> <u>Cost</u> <u>(3)</u>	<u>Actual at</u> <u>Sept 30, 05</u>
1	<u>Accounting:</u>		
2	<u>Engineering:</u>		
3	<u>Legal:</u>		
	Estimate (1,000 hours at \$250 per Hour)	\$250,000	\$43,992
	<u>Consultants:</u>		
4	Demolition Study Cost	\$65,700	\$65,700
5	Cost of Equity Witness	\$20,000	
	<u>Other:</u>		
6	Publication Notice	\$75,000	
7	Material and Supplies	\$7,000	\$2,001
8	Witness Travel, Hotel and Meals	\$6,000	
9	Employee Overtime	\$3,000	\$735
10	Miscellaneous	\$4,000	\$69
11	Total	<u>\$430,700</u>	<u>\$112,496</u>

Summary

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 Order Dated September 21, 2005  
 Item No. 54  
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Attention	Judy Tackett	Subtotal	\$152.40
Shipping Address	101A ENTERPRISE DR. FRANKFORT, KY 40601	Estimated Tax	\$9.14
PO #	42508784	Total**	\$161.54
Account	0256021 - AMERICAN ELECTRIC POWER 256021		
Ship To Code	FRANK		
Payment Type	MasterCard XXXX-XXXX-XXXX-0134		

Co # + Dept ID: 11011783  
 1st Initial/Last Name: J.  
 Tackett

Qty	UOM	Product Code	Description	Delivery*	Your Subtotal Price
* 60	RM	405	Xerox - Business Multipurpose 4200 Copy Paper - 8-1/2" x 11", White, 84, 20 Lb. PAPER, 8.5X11, WE, 4200 DP	<input checked="" type="checkbox"/> Next Day 	\$2.54 \$152.40
			Item Comments: 1. Multipurpose 4200 paper		

\* Stock is not allocated until order is placed. Days indicated above are business days and may vary depending upon delivery location.  
 \*\* Refer to final invoice for order total.

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*Judy 22*

# OfficeMax®

[Save Order](#) | [Delete Order](#) | KPSC Case No. 2005-00341  
 Commission Staff First Set Data Request  
 Order Dated September 21, 2005  
 Item No. 54  
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Attention	Judy Tackett	Subtotal	\$101.16
Shipping Address	101A ENTERPRISE DR. FRANKFORT, KY 40601	Estimated Tax	\$6.07
PO #	43171208	Total**	\$107.23
Account	0256021 - AMERICAN ELECTRIC POWER 256021		
Ship To Code	FRANK		
Payment Type	MasterCard XXXX-XXXX-XXXX-0134		

Co # + Dept ID: 11011783  
 1st Initial/Last Name: J.  
 Tackett

Qty	UOM	Product Code	Description	Delivery*	Your Subtotal Price
1	PK	S795304	Fellowes - Binder Sheets - Clear, 20, CD PROTECTOR,CD,20CAP,10/PK [Tech Item Return Policy] Item Comments: 1. Binder Sheets	1-3 Days	\$9.43 \$9.43
1	PK	A8810-P10K	3M - Scotch® 810 Magic™ Boxed Tape - 1", 3/4" W x 1000" L, Transparent, 10 Rolls/Pack TAPE,VALUEPACK,3/4",10PK Item Comments: 1. Scotch Magic Boxed Tape	Next Day	\$13.81 \$13.81
2	BG	A6OM97360	OfficeMax - Premium Rubber Bands - 65 Rubber Bands/Bag RUBBERBAND,90%,117,,25LB Item Comments: 1. 7" x 1/8" Rubber Bands	Next Day	\$ .43 \$ .86
2	BG	A6OM97359	OfficeMax - Premium Rubber Bands - 12 Rubber Bands/ Bag RUBBERBAND,90%,107,,25LB Item Comments: 1. 7" x 5/8" Rubber Bands	Next Day	\$ .43 \$ .86
30	RM	405	Xerox - Business Multipurpose 4200 Copy Paper - 8-1/2" x 11", White, 84, 20 Lb. PAPER,8.5X11,WE,4200 DP Item Comments: 1. Bus. Multi Purpose 4200	Next Day	\$2.54 \$76.20

\* Stock is not allocated until order is placed. Days indicated above are business days and may vary depending upon delivery location.

\*\* Refer to final invoice for order total.

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*Aug 10*

**AXBACK**  
**ORDER CONFIRMATION**

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OfficeMax  
3233 N. POST ROAD  
INDIANAPOLIS IN 46226  
\*ATTN: JUDY

KPSC Case No. 2005-00341  
Commission Staff First Set Data Request  
Order Dated September 21, 2005  
Item No. 54  
Page 6 of 10

SHIP TO:  
AMERICAN ELECTRIC POWER  
Judy Tackett

SOLD TO:  
AMERICAN ELECTRIC POWER

101A ENTERPRISE DR.  
FRANKFORT KY 40601

ATTN ACCOUNTS RECEIVABLE  
PO BOX 24400  
CANTON OH 44701

CONS FRANK

ACCT # 0256021

P.O. # 44398581 INVOICE 39370217 INVOICE DATE: 9/14/2005  
QTY UN PRODUCT NO. DESCRIPTION UNIT PR. EXT PR.  
Contact Name: Judy Tackett  
Contact Phone: 5026967011

CC # 11011783  
CC DESC Regulatory Services-KY  
RELEASE J. Tackett  
ROUTING

* 40	RM P13R2047	PAPER, 8.5X11, WE, 4200 D Business Mutil 4200 REQ PROD #405	2.54	RM	101.60
82	EA L2MBV11-30WE	BINDER, VALUEVIEW, 3", WE	4.23	EA	346.86
	6 EA NOT SHIPPED	3" View Binders		6 EA BACKORDERED	
* 1	PK P1MP-2651-BA	PPR, BRITES 65#, CVR 11" 8 1/2" x 11" Multi Brite	7.58	PK	7.58

COST CENTER TOTAL ORDERED: 481.42  
TOTAL SHIPPED: 456.04

CC # FREIGHT  
CC DESC FREIGHT  
RELEASE  
ROUTING

0		52.29	52.29
0	Ba	52.29-	52.29-

COST CENTER TOTAL ORDERED: .00  
TOTAL SHIPPED: .00

TOTAL ORDERED: 481.42  
TOTAL SHIPPED: 456.04

THANKS FOR YOUR ORDER  
PRE-TAX MDSE TOTAL: 456.04  
PAYMENT TERMS:  
MASTER CARD / VISA

**OfficeMax**

**AXBACK**

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**ORDER CONFIRMATION**

OfficeMax  
3233 N. POST ROAD INDIANAPOLIS IN 46226  
KPSC Case No. 2005-00341  
Commission Staff First Set Data Request  
Order Dated September 21, 2005

\*ATTN: JUDY  
SOLD TO: AMERICAN ELECTRIC POWER  
Item No. 54  
Page 7 of 10

SHIP TO:  
AMERICAN ELECTRIC POWER  
Judy Tackett

101A ENTERPRISE DR.  
FRANKFORT KY 40601

ATTN ACCOUNTS RECEIVABLE  
PO BOX 24400  
CANTON OH 44701

CONS FRANK

ACCT # 0256021

P.O. # 44669435 INVOICE 39569652 INVOICE DATE: 9/21/2005  
QTY UN PRODUCT NO. DESCRIPTION UNIT PR. EXT PR.  
Contact Name: Judy Tackett  
Contact Phone: 5026967011



CC # 11011783  
CC DESC Regulatory Services-KY  
RELEASE J. Tackett  
ROUTING

75 EA L2MBV11-30WE BINDER, VALUEVIEW, 3", WE 4.23 EA 317.25  
3" View Binders

COST CENTER TOTAL ORDERED: 317.25  
TOTAL SHIPPED: 317.25

CC # FREIGHT  
CC DESC FREIGHT  
RELEASE  
ROUTING

0 24.53 24.53  
0 Ba 24.53- 24.53-

COST CENTER TOTAL ORDERED: .00  
TOTAL SHIPPED: .00

TOTAL ORDERED: 317.25  
TOTAL SHIPPED: 317.25

THANKS FOR YOUR ORDER  
PRE-TAX MDSE TOTAL: 317.25  
PAYMENT TERMS:  
MASTER CARD / VISA

*used 46 Binders \**

**OfficeMax**

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 Commission Staff First Set Data Request  
 Order Dated September 21, 2005  
 Item No. 54  
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**Attention** Judy Tackett  
**Shipping Address** 101A ENTERPRISE DR.  
 FRANKFORT, KY 40601  
**PO #** 43711042  
**Account** 0256021 - AMERICAN ELECTRIC  
 POWER 256021  
**Ship To Code** FRANK  
**Payment Type** MasterCard  
 XXXX-XXXX-XXXX-0134

**Subtotal** \$479.85  
**Estimated Tax** \$28.79  
**Total\*\*** \$508.64

**Co # + Dept ID:** 11011783  
**1st Initial/Last Name:**  
 J. Tackett

Qty	UOM	Product Code	Description	Delivery*	Your Subtotal Price
20	PK	L311435	Avery - Index Maker® Clear Label Dividers-Laser or Inkjet Printers-Color or Black Print - White, 11" x 8-1/2" Standard Size, 3-Hole Punched, 3-Tab, 5 Sets/Pack INDEX,LSR,3TAB,HP,5ST/PK Item Comments: 1. 3-Tab 3-Hole Punched	Next Day	\$13.86 \$277.20
15	PK	L311436	Avery - Index Maker® Clear Label Dividers-Laser or Inkjet Printers-Color or Black Print - White, 11" x 8-1/2" Standard Size, 3-Hole Punched, 5-Tab, 5 Sets/Pack INDEX,LSR,5TAB,HP,5ST/PK Item Comments: 1. 5-Tab 3-Hole Punched	Next Day	\$13.51 \$202.65

\* Stock is not allocated until order is placed. Days indicated above are business days and may vary depending upon delivery location.

\*\* Refer to final invoice for order total.

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*Aug 25*

# OfficeMax

Attention	Judy Tackett	Subtotal	\$961.40
Shipping Address	101A ENTERPRISE DR. FRANKFORT, KY 40601	Estimated Tax	\$57.68
PO #	42666030	Total**	\$1,019.08
Account	0256021 - AMERICAN ELECTRIC POWER 256021		
Ship To Code	FRANK		
Payment Type	MasterCard XXXX-XXXX-XXXX-0134		

Co # + Dept ID: 11011783  
1st Initial/Last Name: J.  
Tackett

Qty	UOM	Product Code	Description	Delivery*	Your Subtotal Price
2	EA	S115G041K	Lexmark - Genuine Cartridges for Lexmark C752/In/Idtn/fn/dn/n/dtn, X752e MFP - 15G041K, Black, 6000, Return-Program Print Cartridge C752 BLK RET PROG CART C752N C [Tech Item Return Policy] Item Comments: 1. Black Print Cartridge	1-3 Days	\$104.70 \$209.40
2	EA	S115G041Y	Lexmark - Genuine Cartridges for Lexmark C752/In/Idtn/fn/dn/n/dtn, X752e MFP - 15G041Y, Yellow, 6000, Return-Program Print Cartridge C752 YEL RET PROG CART C752N C [Tech Item Return Policy] Item Comments: 1. Yellow Print Cartridge	1-3 Days	\$188.00 \$376.00
1	EA	S115G041M	Lexmark - Genuine Cartridges for Lexmark C752/In/Idtn/fn/dn/n/dtn, X752e MFP - 15G041M, Magenta, 6000, Return-Program Print Cartridge C752 MGNTA RET PROG CART C752N C [Tech Item Return Policy] Item Comments: 1. Magenta Print Cartridge	1-3 Days	\$188.00 \$188.00
1	EA	S115G041C	Lexmark - Genuine Cartridges for Lexmark C752/In/Idtn/fn/dn/n/dtn, X752e MFP - 15G041C, Cyan, 6000, Return-Program Print Cartridge C752 CYAN RET PROG CART C752N C [Tech Item Return Policy] Item Comments: 1. Cyan Print Cartridge	1-3 Days	\$188.00 \$188.00

\* Stock is not allocated until order is placed. Days indicated above are business days and may vary depending upon delivery location.

\*\* Refer to final invoice for order total.

Used (1) S115G041K \*  
Used (1) S115G041Y \*

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7/28